REDACTED Aquarion Water Company of NH Technical Statement of Troy Dixon Attachment 1 Page 1 of 148

MACQUARIE UTILITIES INC. & SUBS INSTRUCTIONS FOR FILING FORM 8453-C U.S. CORPORATION INCOME TAX DECLARATION FOR AN IRS E-FILE RETURN FOR THE YEAR ENDED DECEMBER 31, 2013

THE ORIGINAL FORM SHOULD BE SIGNED (USING FULL NAME AND TITLE) AND DATED BY AN AUTHORIZED OFFICER OF THE CORPORATION.

THE SIGNED FORM SHOULD BE RETURNED ON OR BEFORE SEPTEMBER 15, 2014.

PRICEWATERHOUSECOOPERS LLP 300 MADISON AVENUE NEW YORK NY 10017

ALTHOUGH THERE IS NO TAX FOR THE CURRENT YEAR, ESTIMATED TAX PAYMENTS MAY BE REQUIRED IN ORDER TO AVOID AN UNDERPAYMENT PENALTY NEXT YEAR.

DO NOT SEPARATELY FILE FORM 1120 WITH THE INTERNAL REVENUE SERVICE. DOING SO WILL DELAY THE PROCESSING OF YOUR RETURN.

WE MUST RECEIVE YOUR SIGNED FORM BEFORE WE CAN ELECTRONICALLY TRANSMIT YOUR RETURN. THE INTERNAL REVENUE SERVICE WILL NOTIFY US WHEN YOUR RETURN IS ACCEPTED. YOUR RETURN IS NOT CONSIDERED FILED UNTIL THE INTERNAL REVENUE SERVICE CONFIRMS THEIR ACCEPTANCE.

Form 8453-C

Department of the Treasury

Internal Revenue Service

# U.S. Corporation Income Tax Declaration for an IRS e-file Return

 File electronically with the corporation's tax return. Do not file paper copies.
 Information about Form 8453-C and its instructions is at www.irs.gov/form8453c. For calendar year 2013, or tax year beginning , ending

REDACTED Aquarion Water Company of NH Technical Statement of Troy Dixon

Nam	e of corporation	Employer identification number
М	ACOUARIE UTILITIES INC. & SUBS	20-4988304
Pa	rt I Tax Return Information (Whole dollars only)	
1	Total income (Form 1120, line 11) 1	
2		
3	Total tax (Form 1120, line 31)3	
	Amount owed (Form 1120, line 34) 4	
5		
Pa	rt II Declaration of Officer (see instructions) Be sure to keep a copy of the corporation's	tax return.

- I consent that the corporation's refund be directly deposited as designated on the Form 8050, Direct Deposit of 6 a Corporate Tax Refund, that will be electronically transmitted with the corporation's 2013 federal income tax return. b | X | I do not want direct deposit of the corporation's refund or the corporation is not receiving a refund.
- С I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If the corporation is filing a balance due return, I understand that if the IRS does not receive full and timely payment of its tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I have given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2013 federal income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the corporation's return is accepted, and, if rejected, the reason(s) for the rejection. If the processing of the corporation's return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.

Sign Here	Signature of officer	Date		AND EXECUTIVE VP
	Declaration of Electronic Return Orig	inator (ERO) and Paid	Preparer (see instructio	ns)
I declare that collector, I an form before I <i>e-file</i> Applicat Preparer, unc	I have reviewed the above corporation's return and it i not responsible for reviewing the return and only di- submit the return. I will give the officer a copy of all it on and Participation, and <b>Pub. 4163</b> , Modernized e-F er penalties of perjury, I declare that I have examined d belief, they are true, correct, and complete. This P	that the entries on Form 8453-C a eclare that this form accurately re forms and information to be filed v ile (MeF) Information for Authorize I the above corporation's return an	re complete and correct to the best flects the data on the return. The co with the IRS, and have followed all o d IRS <i>e-file</i> Providers for Business d accompanying schedules and sta	of my knowledge. If I am only a orporate officer will have signed this other requirements in <b>Pub. 3112,</b> IRS Returns. If I am also the Paid atements, and to the best of my
ERO's	ERO's signature	Date	Check if also paid preparer X employed	ERO's SSN or PTIN
Use	Firm's name (or yours if self-employed), PRICEWATE	RHOUSECOOPERS	LLP	EIN 13-4008324
Only	yours in sein-employed),	ON AVENUE		Phone no.
	NEW YORK,	NY 10017		646-471-3000
•	is of perjury, I declare that I have examined the above y are true, correct, and complete. This declaration is ba	•		, and to the best of my knowledge
Paid	Print/Type preparer's name	Preparer's signature	Date	Check if PTIN self-employed
Preparer	Firm's name			Firm's EIN 🕨
Use Only	Firm's address ►			Phone no.
For Privacy	Act and Paperwork Reduction Act Notice, see	instructions.		Form 8453-C (2013)
JSA				Page 4 of 18

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• consideration term       Image: Construction       Constructio				]	Informatio	n about Form	1120 an	d its separa	te inst	ructions is at www.irs.g	ov/form1	120 (50) 10
interest					Name							B Employer identification number
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b Balance. Subtract line 1b from line 1a   c Balance. Subtract line 1b from line 1a   d Cost of goods sold (state) from 126-A)   d Dividends (Schedule 2, line 19)   d Dividends (Schedule 2, line 19)   d Dividends (Schedule 2, line 19)   d Gross nonth   d Cost of goods sold (state) from 126-A)   d Gross nonth   d Cost of goods sold (state) from 126-A)   d Gross nonth   d Cost of goods sold (state) from 126-A)   d Gross nonth   d Cost of goods sold (state) from 126-A)   d Salaries and licenses   d 11   d Cost of goods sold (state) from 126-A)   d Salaries and licenses   d Salaries and licenses <th></th> <th></th> <th></th> <th>E Check if:</th> <th>(1)</th> <th>Initial return</th> <th>(2)</th> <th>Final return</th> <th>(3)</th> <th>Name change (4)</th> <th>Address</th> <th>change</th>				E Check if:	(1)	Initial return	(2)	Final return	(3)	Name change (4)	Address	change
c Belance. Subtract line 1b from line 1a       1         2 Cast of goods old (databch Form 1125-A)       2         3 Gross profit. Subtract line 2 from line 1c       3         4 Dividends (Schedule C, line 19)       5         5 Intravel       6         6 Gross regulating an not income (datab Schedule D (Form 120))       8         7 Gross regulating an not income (datab Schedule D (Form 120))       8         9 Other Income (see instructions - attach Statement)       SEE, STATEMENT, 4.       10         11 Total Income. Add line 3 through 10       11       11         12 Componsation of officers (see instructions attach Form 1125-E)       12       13         13 Selfaries and maintenance       14       14         14 Bepairs and maintenance       16       14         15 Bid dotis       16       16         16 Rantis       10       12       12         17 Task and licenses       SEE, STATEMENT, 8.       18         18 Bid dotis       12       12       12         21 Depiction,       22       22         22 Advanching,       22       22         23 Pension, profit-sharing, etc., plane       23         24 Depiction from Form 4562: not clained on Form 1125-A or elsewhere on refurm (eldad Form 4562).       24     <		1a (	Gross receipts	or sales				1a				
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2       Cost of goods sold (stable Form 1125-A), and a stable form (stable form (		сE	Balance. Subtr	ract line 1b	from line 1a						1c	
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a Odos Finis       7         Gross regulation       7 <th>00</th> <td></td> <td>100 TA 100 COLOR DOTTO 100 A</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>5</td> <td></td>	00		100 TA 100 COLOR DOTTO 100 A								5	
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25       Domestic production activities deduction (attach Form 8903).       25         26       Other deductions (attach statement).       SEE, STATEMENT, 1.0.         27       Total deductions. Add lines 12 through 26.       27         28       Taxable income before net operating loss deduction (see instructions).       29a         29a       29b       29c         30       Taxable income. Subtract line 20, c. Add lines 29 and 29b       29c         31       Total payments and refundable credits (Schedule J, Part II, line 21)       31         32       Total payments and refundable credits (Schedule J, Part II, line 21)       32         33       Estimated tax penalty (see instructions). Check if Form 2220 is attached       33         34       Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount overpaid       35         35       Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid       35         36       Under penalties of perjury. I declare that there examined this return, including accompanying schedules and statements, and to the best of my knowledge and bellef, it is true, correct, and complete. Declaration of preparer (other than taxpeyr) is based on all information of which preparer the any knowledge.       May the IRS discuss this return with the preparer shown below (see instructions)/// Y we in Nec         81       Print/Type preparer's name       Preparer's signature </td <th>80</th> <td>17 7</td> <td>Taxes and licen</td> <td>ises</td> <td></td> <td></td> <td></td> <td>SE</td> <td>E S</td> <td>FATEMENT 5</td> <td>17</td> <td></td>	80	17 7	Taxes and licen	ises				SE	E S	FATEMENT 5	17	
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	Bridge	eport, CT 06606			
Note. File r			rn for which the e	extension is granted. See instructions before	completing this form.
Part I	Automa	atic 5-Month Extension			
1a Ente	the form	code for the return that this appl	lication is for (s	ee below)	· · · · · · · · ·
Applicatio	า		Form	Application	Form
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form 8804			31	Form 1041 (trust)	(100 Cy escare) 04
Part II	Automa	atic 6-Month Extension			
b Enter	the form of	code for the return that this appl	ication is for (s	ee below)	
Applicatio	<u></u>		Form	Application	Form
s For:			Code	Is For:	Code
orm 706-0	a contraction of the second		01	Form 1120-ND (section 4951 taxes)	
orm 706+0		cy estate only)	02	Form 1120-PC Form 1120-POL	21
orm 1041			00	Form 1120-REIT	23
orm 1041			07	Form 1120-RIC	24
orm 1042			08	Form 1120S	25
orm 1065	<u>B</u>		10	Form 1120-SF	26
orm 1066 orm 1120	<u></u>		<u>11</u> 12	Form 3520-A Form 8612	27 28
Form 1120	C		34	Form 8613	29
Form 1120-			15	Form 8725	
			16	Form 8831	
-orm 1120- -orm 1120-			17	Form 8876 Form 8924	<b>33</b> 35
Form 1120-			19	Form 8928	36
				•	
	-			an office or place of business in the Un	ited States,
	chere			of a group that intends to file a consolic	►
	chere		•		
				Employer Identification Number (EIN)	
cove	ed by this	application.	······································		
Part III	All Fi	lers Must Complete This Pa	art	· · · · · · · · · · · · · · · · · · ·	
4 If the	organizati	on is a corporation or partnersh	ip that qualifies	under Regulations section 1.6081-5, c	xheck here 🕨 🔲
5a The a	pplication	is for calendar year 20 13 , c	or tax year begi	nning, 20, and en	ding , 20
				1	
	-	If this tax year is less than 12 n			Final return
	Change in a	accounting period Cons	olidated return	to be filed Other (see instruc	tions-attach explanation)
6 Tenta	tive total t	ax			6
		•		ſ	
7 Tota	payments	and credits (see instructions).	••••••		7

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#### Line 3 (7004) - Members of the Group Filing for Extension

					State/		······································
	Name	FEIN	Address	City	Province	Zip Code	Foreign Country
1	Macquarie Utilities Inc.	20-4988304	600 Lindley Street	Bridgeport,	СТ	06606	
2	Aquarion Holdings LLC	75-3216999	600 Lindley Street	Bridgeport,	СТ	06606	
3	Aquarion Company	06-0852232	600 Lindley Street	Bridgeport,	СТ	06606	
4	Aquarion Water Company	80-0077570	600 Lindley Street	Bridgeport,	СТ	06606	
5	Aquarion Water Company of CT	06-0272360	600 Lindley Street	Bridgeport,	CT	06606	
6	Aquarion Water Company of MA, Inc.	04-2169260	600 Lindley Street	Bridgeport	CT	06606	
7	Aquarion Water Company of NH, Inc.	02-0144390	600 Lindley Street	Bridgeport	СТ	06606	
8	Aquarion Water Capital of MA, Inc.	22-3388372	600 Lindley Street	Bridgeport,	СТ	06606	
			600 Lindley Street	Bridgeport,	СТ		

## MACQUARIE UTILITIES INC. & SUBS Form 1120 (2013)

Schedule C Dividends and Special Deductions (see instructions)	(a) Dividends received	(b) %	(c) Special deductions (c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt- financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-		80	
financed stock)			<b>a</b> .
3 Dividends on debt-financed stock of domestic and foreign corporations	lı 	see nstructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42	<b>.</b>
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8 Dividends from wholly owned foreign subsidiaries		100	
9 Total. Add lines 1 through 8. See instructions for limitation			
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11 Dividends from affiliated group members		100	
12 Dividends from certain FSCs		100	
13 Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471).			
15 Foreign dividend gross-up			
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17 Other dividendsSEE STATEMENT 18			
18 Deduction for dividends paid on certain preferred stock of public utilities			
19 Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4			
20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page	1, line 29b	. •	

Stability       Tax Computation and Payment (see instructions)       Page 7 of 12         Part I-Rax Computation       Page 7 of 12         Check if the corporation is a member of a controlled group (attach Schedule Q (Form 1120)) <ul> <li>Part I-Rax Community fact (attach Form 452)</li> <li>Part I-Rax Community fact (attach Form 452)</li> <li>Staterative core(attach Form 452)</li> <li>Staterative core(attach Form 452)</li> <li>General busines credit (attach Form 452)</li> <li>General busines credit (attach Form 852)</li> <li>Be</li> <li>General busines due duration attach schedule PI (Form 1120)</li> <li>Be</li> <li>General busines due duration attach schedule PI (Form 1120)</li> <li>Be</li> <li>General busines due duration attach schedule PI (Form 1120)</li> <li>Be</li> <li>General busines due duration attach schedule PI (Form 1120)</li> <li>Be</li> <li>General busines due duration attach schedule PI (Form 1120)</li> <li>Be</li> <li>General busines due duration attach schedule PI (Form 1120)</li> <li>General busines due duration attach schedule PI (Form 1120)</li> <li>General busines due duration attach schedule PI (Form 1120)</li> <li>General busines due due due the look-back method - ncome f</li></ul>		QUARIE UTILITIES INC. & SUBS 120 (2013)				Aquarion Wates Sompany of NH Technical Statement of Foy Bixon
Part Fax Computation       Forek the corporation is a memor of a controlled group (attern Schedule O (Form 1120))	Sch	edule J Tax Computation and Payment (see instructions)	)			Attachment 1
1       Check If the corporation is a member of a controlled group (stach Schedule O (From 1120)).       ▶       2         2       Income fax: Check If a quelified personal service corporation (see instructions)       ▶       2         3       Alternative minimum tax (stach Form 4525)       0       2         4       Add lines 2 and 3       4       4         5       Foreign tex cords (stach Form 1116),       5       5         5       General business cords (stach Form 4827),       5       5         6       Bool cordial form Form 8927,       5       5         7       Subtract inform form 812,       5       6         7       Subtract inform form 812,       6       6         7       Subtract inform form 812,       6       6         8       Recepture of Investment credit (stach Form 825),       9       9         9       Recepture of Investment credit (stach Form 8501),       9       9         10       Totak add ines a through 56       9       9       9         11       Totat areadits. Add ines fastmenth,       9       9       9       9         11       Totat areadits. Add ines fastmenth,       9       9       9       9       10       11 <t< th=""><th></th><th></th><th></th><th></th><th></th><th>Page 7 of 148</th></t<>						Page 7 of 148
2       Income tax. Check if a qualified personal service corporation (see instructions)       ▶       2         3       Atternative minimum tax (attach Form 4626)       3         4       Add lines 2 and 3       4         5       Foreign tax cradi (attach Form 1118)       5         6       General business cradi (attach Form 3800)       56         6       General business cradi (attach Form 3800)       56         6       Totat cradits. Add lines 51 through 58       6         7       Subtract line 6 from 18912,       58         8       Personal houting condition (attach Form 4825)       8         9       Rescipture of low-income housing condit (attach Form 4255)       9         9       Rescipture of low-income housing condit (attach Form 4255)       9         9       Rescipture of low-income housing condit (attach Form 4502)       9         9       Rescipture of low-income housing condit (attach Form 4502)       9         9       Interset due undre the look-back method - income forecast method (attach form 4502)       9         10       Totat actadi agenited for an Form 4406       10         11       Totat actadi agenited for an Form 4406       11         12       2012 comparemet conditione 2013       12         13       2013 set			Form	1120))	1	
3       Atternative minimum tax (attach Form 4826)       3         4       Add lines 2 and 3       3         5       Foreign tax credit (attach Form 1118)       5         6       General bundless credit (dattach Form 8827)       5         6       General bundless credit (dattach Form 8827)       5         7       8       9         8       Rodit form Form 8827, 10       5         9       Subtract life form line 4       6         7       Subtract life form line 4       6         8       Rescapture of low-income housing credit (attach Form 8827), 10       8         9       Rescapture of low-income housing credit (attach Form 8871), 10       8         9       Rescapture of low-income housing credit (attach Form 8871), 10       9         9       Interest due under the lock-back method - completed long-term contracts       9         9       10       Total. Add lines 2 is through 9       11         10       Total. Add lines 1 is through 9       11       11         11       Total acedits tastament(), 10       16       16         12       2012 oregraymet credited total 5       12       13         13       14       2013 areind applied for on Form 4468       12       13					2	
4       Add lines 2 and 3						
5s Foreign tax credit (tabch Form 118) 5s   b Credit from Form 8834 (see instructions) 5s   c General basiness credit (tabch Form 3800) 5s   d Credit for pic' year minimum tax (tabch Form 8827) 5d   d Bond credits from Form 8812, 5d   c Total credits. Add lines 5 through 5s 7   s Verset line 6 from line 3 7   s Personal holding company tax (tabch Form 4255) 8a   s Personal holding company tax (tabch Form 4255) 8a   s Personal holding company tax (tabch Schedulo PH (Form 1200)) 8a   s Personal holding company tax (tabch Schedulo PH (Form 1200)) 8a   s Personal holding company tax (tabch Schedulo PH (Form 1200)) 8a   s Personal holding company tax (tabch Form 4255) 9a   s Personal holding company tax (tabch Form 4255) 9a   d Interset due under the lock-back method - income forecest method (tabch Form 8267) 9a   d Interset due under the lock-back method - income forecest method (tabch Form 8267) 9a   10 Totat tax. Add lines 7a, and 10. Enter here and on page 1, line 31 11   11 Totat tax. Add lines 7a, and 10. Enter here and on page 1, line 31 12   12 2012 coverpayment 1 caddition 2013 12   13 2013 estimated tax payments 13   14 15 Tax deposited vin Hieron 7004 16   15 Tax deposited winh Form 7004 16   16 Tax						
b Credit from Form 8884 (ese instructions)						
c Gararal business call (datach Form 3800),,,					1	
d Credit for pior year minimum tax (attach Form 8827)						
e Bond credits from Form 8912,						
6 Total arcsits. Add lines 5 attrough 50						
7       Subtract line 6 from line 4       7         8       Recepture of low-income housing cradit (attach Form 821)       9a         9       b       0         10       Interest due under the look-back method - completed long-term contracts (attach Form 8997)       0         11       Interest due under the look-back method - income forecast method (attach Form 8907)       0         12       Other (see instructions - attach statement)       9a         13       Total ax, Add lines 7, 8, and 10. Enter here and on gag 1, line 31       10         14       Total ax, Add lines 7, 8, and 10. Enter here and on gag 1, line 31       11         14       Z012 overpayments and Refinicable Cardetts       12         15       2013 settinated tax payments.       13         14       2013 refund applied for on Form 4486       14         16       Total ax, Add lines 15, 16, and 17.       18         18       Total payments. Add lines 15, 16, and 17.       18         19       19a       20       20         19       19a       20       20         10       Total payments. Add lines 15, 16, and 17.       18         18       Total payments. Add lines 16, 16, and 17.       19a         19       19a       20					6	
8       Personal holding company tax (stach Schedule PH (form 1120))       8         9a       Recepture of Investment credit (stach Form 851)       9a         c       Interest due under the look-back method - completed long-term contracts       9c         d       Interest due under the look-back method - completed long-term contracts       9c         g       10       10         10       Total. Add lines 70, 8a of 10. Enter here and on page 1, line 31       10         11       Total ax. Add lines 7, 8, and 10. Enter here and on page 1, line 31       11         12       2012 overgyment credited to 2013       12         13       2013 estimated tax payments       13         14       15       14         15       Combine lines 12, 13, and 14.       15         16       Tax daposited with Form 7004       16         17       Total axed lines 15, 16, and 17.       18         18       Form 4280.       19a       10         19       19a       10       14         10       Total appremts. Add lines 16, 16, and 17.       18         19       Total payments. Add lines 18 and 20. Enter here and on page 1, line 32.       21         20       Total areadits. Add lines 18 and 20. Enter here and on page 1, line 32.       21     <						
9a Recapture of Investment credit (attach Form 425)   b Recapture of Investment credit (attach Form 425)   c Interest due under the lock-back method - completed long-term contracts   a Interest due under the lock-back method - income forecast method (stach Form 896)   c Interest due under the lock-back method - income forecast method (stach Form 8966)   e Alternative tax on qualifying shipping activities (attach Form 8902),   b Bd   e Alternative tax on qualifying shipping activities (attach Form 8902),   b Bd   e Alternative tax on qualifying shipping activities (attach Form 8902),   b Bd   c D   d Interest Aud lines 7, and 10. Enter here and on page 1, line 31.   10 Total. Add lines 7, and 10. Enter here and on page 1, line 31.   11 Part II-Payments and Refundable Credits   12 2013 vertimeted tax payments.   13 2013 refund applied for on Form 4466.   14 (1   15 Total appents. Add lines 15, and 17.   18 Total appents. Add lines 15, i. and 17.   19 Refundable credits form:   a Form 2439.   10 Total appents. Add lines 15, and 17.   19 Refundable credits Attach tase instructions).   10 Total appents. Add lines 16, and 17.   19 Refundable credits form:   a Form 2439.   10 Total appents. Add lines 16 and 20. Enter here and on page 1, line 32.   21 Total					100000	
<ul> <li>b Recapture of low-income housing credit (attach Form 8611)</li></ul>						
c Interest due under the look-back method - completed long-term contracts (attach Form 8867)   d Interest due under the look-back method - income foreaset method (attach Form 8866)   Form 8866)		stranged are a second to be the plane state of the plane state of the plane of the			1	
(attach Form 8697)       9c         d Interest due under the look-back method - income forecast method (attach Form 8902)       9d         9 Alternative tax on qualifying shipping activities (attach Form 8902)       9d         9 Alternative tax on qualifying shipping activities (attach Form 8902)       9d         9 Alternative tax on qualifying shipping activities (attach Form 8902)       9d         9 Alternative tax on qualifying shipping activities (attach Form 8902)       9d         9 Alternative tax on qualifying shipping activities (attach Form 8902)       9d         9 Alternative tax on qualifying shipping activities (attach Form 8902)       9d         9 Alternative tax and lines 7, 8, and 10. Enter here and on page 1, line 31.       10         11 Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31.       11         12 2012 overpayments and Refundable Credits       12         13 2013 estimated tax payments.       13         14 2013 refund applied for on Form 4466.       14 (1         15 Tax deposited with Form 7004       16         17 Withholding (see instructions)       17         18 Total payments. Add lines 15, 16, and 17.       18         19 Refundable credits form:       19d         20 Total payments. Add lines 18 and 20. Enter here and on page 1, line 32.       21         21 Totala payments and credits. Add lines 18 and 20. Enter her			30		1	
d Interest due under the look-back method - income forecast method (stitach Form 8866).   Alternative tax on qualifying shipping activities (stach Form 8902)	G	· · ·	0			
Form 8866)       ad         e       Alternative tax on qualifying shipping activities (attach Form 8002)			90		1	
<ul> <li>a Alternative tax on qualifying shipping activities (attach Form 8902)</li></ul>	a	20% U 0 2 % 8 24 95 C 26 25 96 96296 9629 26 20106 34 0 U 0 2 2 2 2 0020 U 0 2005 9636 10 0000 05				
f Other (see instructions - attach statement),					-	
10 Total. Add lines 9a through 9f			0.000		-	
11       Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31			-			
Part II-Payments and Refundable Credits         12       2012 overpayment credited to 2013	121					
12 2012 overpayment credited to 2013 12   13 2013 estimated tax payments 13   14 2013 refund applied for on Form 4466 14   15 Combine lines 12, 13, and 14 15   16 Tax deposited with Form 7004 16   17 Withholding (see instructions) 16   18 Total payments. Add lines 15, 16, and 17. 18   19 Refundable credits from: 19a   a Form 2439. 19b 10c   b Form 4136. 19d   c Form 8827, line 8c. 19d   20 Total regiments. and credits. Add lines 18 and 20. Enter here and on page 1, line 32   21 Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32   21 Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32   21 Total credits. Add lines 19a through 19d   22 21   Schedule K Other Information (see instructions) I Check accounting method: a □ Cash b X Accrual c Other (specify) ▶ Yee No B usiness activity ob			• *	<u></u>	11	
13 2013 estimated tax payments 13   14 2013 refund applied for on Form 4466 14   15 Combine lines 12, 13, and 14 15   16 Tax deposited with Form 7004 16   17 Total payments. Add lines 15, 16, and 17. 18   18 Total payments. Add lines 15, 16, and 17. 18   19 Refundable credits from: 19a   a Form 2439. 19a   b Form 4138. 19b   c Form 827, line 8c. 19a   20 7otal credits. Add lines 19a through 19d.   20 21   Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32.   21 Total credits. Add lines 18 and 20. Enter here and on page 1, line 32.   21 Schedule K   Other Information (see instructions)   1 Check accounting method: a Cash b X_Accrual c Other (specify) ▶   2 See the instructions and enter the:   a Business activity ▷ HOLDING_COMPANY.   c Product or service ▶	10.000					
14 2013 refund applied for on Form 4486   15 Combine lines 12, 13, and 14   16 Tax deposited with Form 7004   17 Withholding (see instructions)   18 Total payments. Add lines 15, 16, and 17.   19 Refundable credits from:   a Form 439.   b Form 439.   c Form 827, line 8c.   d Other (attach statement - see instructions).   19 Igd   20 20   21 Total payments. Add lines 18 and 20. Enter here and on page 1, line 32.   21 Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32.   21 Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32.   21 Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32.   21 Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32.   21 Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32.   21 Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32.   21 Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32.   21 Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32.   21 Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32.   22 21						
15 Combine lines 12, 13, and 14 15   16 Tax deposited with Form 7004 16   17 Withholding (see instructions) 17   18 Total payments. Add lines 15, 16, and 17. 18   19 Refundable credits from: 18   a Form 2439. 19a   b Form 4136. 19b   c Form 827, line 8c. 19d   20 Other (attach statement - see instructions). 19d   21 Total credits. Add lines 19a through 19d 20   21 Total credits. Add lines 18 and 20. Enter here and on page 1, line 32 21   Schedulls K Other Information (see instructions) 20   21 Total credits. Add lines 18 and 20. Enter here and on page 1, line 32 21   Schedulls K Other Information (see instructions) 20   1 Check accounting method: a Cash b X   2 See the instructions and enter the: a   a Business activity code no. ▶ 52.39.0.   b Business activity code no. ▶ 52.39.0.   c Product or service ▶					-	
16 Tax deposited with Form 7004						
17 Withholding (see instructions) 17   18 Total payments. Add lines 15, 16, and 17. 18   19 Refundable credits from: 19a   a Form 2439. 19b   b Form 8827, line 8c. 19c   d Other (attach statement - see instructions). 19d   20 Total credits. Add lines 19a through 19d 20   11 Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32. 20   21 Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32. 21   21 Schedule K Other Information (see instructions)   11 Check accounting method: a Cash   b See the instructions and enter the: a Business activity code no. ▶ _52.3.90.0   b Business activity code no. ▶ _52.3.90.0 b   b Business activity is an affiliated group or a parent-subsidiary controlled group?   if "Yes," enter name and EIN of the parent corporation ▶					0.000	
18 Total payments. Add lines 15, 16, and 17.   19 Refundable credits from:   a Form 2439.   b Form 4136.   c 19b   d Other (attach statement - see instructions).   19 19d   20 19d   20 21   Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32.   20 21   Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32.   21 Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32.   21 Schedule K   Other Information (see instructions)   1 Check accounting method: a   C Other (specify) ▶   Yes No See the instructions and enter the: a Business activity code no. ▶ .52.3 9.0 0. b Business activity code no. ▶ .52.3 9.0 0. b Business activity code no. ▶ .52.3 9.0 0. b Business activity code no. ▶ .52.3 9.0 0. b Business activity code no. ▶ .52.3 9.0 0. b Business activity code no. ▶ .52.3 9.0 0. b Business activity code no. ▶ .52.3 9.0 0. b Business activity code no. ▶ .52.3 9.0 0. b Business activity code no. ▶ .52.3 9.0 0. a Business activity code no. ▶ .52.3 9.0 0. b Business activity code no. ▶ .52.3 9.0 0. b Business activity code no. ▶ .52.3 9.0 0. b Business activity code no. ▶ .52.3 9.0 0. b Business activity code no. ▶ .52.3 9.0 0. b Business activity code no. ▶ .52.3 9.0 0. b Business activity code no. ▶ .52.3 9.0 0						
19       Refundable credits from:         a Form 2439						
a Form 2439. 19a   b Form 4136. 19b   c Form 8827, line &c. 19c   d Other (attach statement - see instructions). 19d   20 19d   21 20   21 21 Schedule K Other Information (see instructions) 1 Check accounting method: a Cash b X Accrual c Other (specify) > (see instructions) 1 Check accounting method: a Cash b X Accrual c Other (specify) > (see instructions and enter the: a Business activity code no. > 523900 b Business activity > HOILDING COMPANY c Product or service > INVESTMENTS 3 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?					18	
b       Form 4136				t		
c       Form 8827, line 8c	-				-	
d Other (attach statement - see instructions).       19d         20       Total credits. Add lines 19a through 19d       20         21       Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32       21         Schedule K       Other Information (see instructions)       21         1       Check accounting method: a       Cash b       X Accrual c       Other (specify) ▶         2       See the instructions and enter the:       a       Business activity code no. ▶ _52.39.0.       Yes No         2       Business activity code no. ▶ _52.39.0.       b       X Accrual c       Other (specify) ▶       C         a Business activity code no. ▶ _52.39.0.       b       Business activity code no. ▶ _52.39.0.       Forduct or service ▶ _INVESTMENTS       Forduct or service ▶ _INVESTMENTS         3       Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?       for Yes," enter name and EIN of the parent corporation ▶         4       At the end of the tax yeer:       a       Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G).       b         b       Did any individual or estate own direc					-	
20       Total credits. Add lines 19a through 19d			19c		-	
21       Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	d				_	
Schedule K       Other Information (see instructions)         1       Check accounting method:       a       Cash       b       X       Accrual       c       Other (specify) ▶	20	-			20	
1       Check accounting method:       a       Cash       b       X       Accrual       c       Other (specify) ▶       Yes       No         2       See the instructions and enter the:       a       Business activity code no. ▶       52.3900       b       Business activity ▶       HOLDING_COMPANY       c       Product or service ▶       INVESTMENTS       a       See the instructions and enter the:       a       a       Business activity ▶       HOLDING_COMPANY       c       Product or service ▶       INVESTMENTS       a       See the parent corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?			ne 32	<u></u>	21	
<ul> <li>2 See the instructions and enter the:</li> <li>a Business activity code no. ▶ <u>523900</u></li> <li>b Business activity ▶ <u>HOLDING COMPANY</u></li> <li>c Product or service ▶ <u>INVESTMENTS</u></li> <li>3 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?</li></ul>	Sch		1 1			
<ul> <li>a Business activity code no. ▶ <u>523900</u></li> <li>b Business activity ▶ <u>HOLDING COMPANY</u></li> <li>c Product or service ▶ <u>INVESTMENTS</u></li> <li>3 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?</li></ul>	1	Check accounting method: a Cash b X Accrual c		Other (specify) ▶		Yes No
<ul> <li>b Business activity ▶HOLDING_COMPANY</li></ul>						
<ul> <li>c Product or service ▶ <u>INVESTMENTS</u></li> <li>3 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?</li> <li>If "Yes," enter name and EIN of the parent corporation ▶</li> <li>4 At the end of the tax year:</li> <li>a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G).</li> <li>b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all</li> </ul>						
<ul> <li>3 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?</li></ul>						
<ul> <li>If "Yes," enter name and EIN of the parent corporation ▶</li> <li>4 At the end of the tax year:</li> <li>a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G).</li> <li>b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all</li> </ul>	C					
<ul> <li>4 At the end of the tax year:</li> <li>a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G).</li> <li>b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all</li> </ul>	3					
<ul> <li>4 At the end of the tax year:</li> <li>a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G).</li> <li>b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all</li> </ul>		If "Yes," enter name and EIN of the parent corporation				
<ul> <li>a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G).</li> <li>b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all</li> </ul>						
organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G).	4	No in another concerns reaction reaction products				
corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G) b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all	а		=	72	0.0	· · · · · · · · · · · · · · · · · · ·
b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all						
classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)	b	Did any individual or estate own directly 20% or more, or own, directly or i	indire	ctly, 50% or more of the	e total	voting power of all
		classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Se	chedu	le G (Form 1120) (attach	Schee	dule G)

MACQUARIE	UTILITIES	INC.	&	SU
Form 1120 (2013)				

Part	I-Tax Computation				. uge . e.
1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))				
2	Income tax. Check if a qualified personal service corporation (see instructions)	2			
3	Alternative minimum tax (attach Form 4626)	3			
4	Add lines 2 and 3	4			
5a	Foreign tax credit (attach Form 1118)				
	Credit from Form 8834 (see instructions)				
	General business credit (attach Form 3800)				
	Credit for prior year minimum tax (attach Form 8827)				
	Bond credits from Form 8912.	-			
6	Total credits. Add lines 5a through 5e	6			
7	Subtract line 6 from line 4	7			
8	Personal holding company tax (attach Schedule PH (Form 1120))	8			
	Recapture of investment credit (attach Form 4255)				
	Recapture of low-income housing credit (attach Form 8611)	-			
	Interest due under the look-back method - completed long-term contracts	-			
L.	(attach Form 8697)				
a	Interest due under the look-back method - income forecast method (attach	-			
u					
~	Form 8866)       9d         Alternative tax on qualifying shipping activities (attach Form 8902)       9e	-			
	······································	-			
		40			
10 11	Total. Add lines 9a through 9f         Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31	10			
	II-Baymonte and Bofundable Credite	11			
		40			
12 13	2012 overpayment credited to 2013	12 13			
13	2013 refund applied for on Form 4466	13	C		
15	Combine lines 12, 13, and 14	14	x		
16	Tax deposited with Form 7004	16			
17	Withholding (see instructions)	17			
18	Total payments. Add lines 15, 16, and 17.	18			
19	Refundable credits from:				
а	Form 2439				
	Form 4136				
	Form 8827, line 8c				
	Other (attach statement - see instructions)				
	Total credits. Add lines 19a through 19d	20			
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32				
Sch	edule K Other Information (see instructions)				
1	Check accounting method: a Cash b X Accrual c Other (specify)				Yes No
2	See the instructions and enter the:				
а	Business activity code no. ► 523900				ma sense-
b	Business activity  HOLDING COMPANY				
	Product or service  INVESTMENTS				
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?				
	If "Yes," enter name and EIN of the parent corporation				
4	At the end of the tax year:				out to the
а	Did any foreign or domestic corporation, partnership (including any entity treated as a partners	ship), t	rust, or	tax-exem	pt
	organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting	power	of all cl	asses of th	e
	corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G).				
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the	ne total	voting	power of a	all
	classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attack	n Sched	lule G).		
					20 (2013)

	ACQUARIE UTILITIES INC. & SUBS		Aq Tech	uarian Water தனந்தாச of NH nical Statement of புலு Dixon
-	edule K Other Information continued (see instructions)			Attachment 1
5	At the end of the tax year, did the corporation: Own directly 20% or more, or own, directly or indirectly, 50% or more of the any foreign or domestic corporation not included on <b>Form 851</b> , Affiliations Se If "Yes," complete (i) through (iv) below.	e total voting power of all		
	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock
	Own directly an interest of 20% or more, or own, directly or indirectly, an int	erest of 50% or more in a	ny foreign or domestic	partnership
	(including an entity treated as a partnership) or in the beneficial interest of a If "Yes," complete (i) through (iv) below.	trust? For rules of constru	ctive ownership, see in	structions.
	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
6	During this tax year, did the corporation pay dividends (other than sto	ock dividends and distrib	utions in exchange fo	nr stock) in
O	excess of the corporation's current and accumulated earnings and profits? (S If "Yes," file Form 5452, Corporate Report of Nondividend Distributions.	See sections 301 and 316.	)	~
-	If this is a consolidated return, answer here for the parent corporation and or At any time during the tax year, did one foreign person own, directly or i		14-1	nower of all
7	classes of the corporation's stock entitled to vote or (b) the total value of all of	-		
	For rules of attribution, see section 318. If "Yes," enter:	,		
	(i) Percentage owned	ntry ▶		
	(c) The corporation may have to file Form 5472, Information Return		121	
8	Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms Check this box if the corporation issued publicly offered debt instruments with			
٥	If checked, the corporation may have to file Form 8281, Information Return			
9 10	Enter the amount of tax-exempt interest received or accrued during the tax y Enter the number of shareholders at the end of the tax year (if 100 or fewer)			
11	If the corporation has an NOL for the tax year and is electing to forego the ca			
	If the corporation is filing a consolidated return, the statement required			
	or the election will not be valid.		2	
12	Enter the available NOL carryover from prior tax years (do not reduce it by an			
13	Are the corporation's total receipts (page 1, line 1a, plus lines 4 throug the tax year less than \$250,000?	C 7 10 10		
	If "Yes," the corporation is not required to complete Schedules L, M-1, and			
	and the book value of property distributions (other than cash) made during the			
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax If "Yes," complete and attach Schedule UTP.			
15a	Did the corporation make any payments in 2013 that would require it to file	Form(s) 1099?		
	If "Yes," did or will the corporation file required Forms 1099?			
16	During this tax year, did the corporation have an 80% or more change in own stock?	20 Au	100	
17	own stock?	did the corporation disp	ose of more than 65%	6 (by value)
40	of its assets in a taxable, non-taxable, or tax deferred transaction? Did the corporation receive assets in a section 351 transfer in which an			
18	Did the corporation receive assets in a section 351 transfer in which an market value of more than \$1 million?	iy of the transferred asse	is nau a tair market d	Idii

Form 1120 (2013)

#### MACQUARIE UTILITIES INC. & SUBS

Aquarion Wates Sompany of NH Technical Statement of Log Dixon

	1120 (2013)								Attachment
Sc	nedule L Balance Sheets per Books		Beginning	of tax year		End o	of tax year		Page 9 of 14
	Assets	(a)			(b)	(c)		(d)	
1	Cash								
2a	Trade notes and accounts receivable								
b	Less allowance for bad debts								
3	Inventories								
4	U.S. government obligations								
5	Tax-exempt securities (see instructions)								
6	Other current assets (attach statement)	STMT 25							
7	Loans to shareholders	SIMI 25							
8	Mortgage and real estate loans								
9	Other investments (attach statement)	STMT 27							
	Buildings and other depreciable assets								
	Less accumulated depreciation					-			
	Depletable assets								
	Less accumulated depletion								
12	Land (net of any amortization)								
13 a	Intangible assets (amortizable only) .								
b	Less accumulated amortization	(	NONE )						
14	Other assets (attach statement)	STMT 28							
15	Total assets								
	Liabilities and Shareholders' Equity								
16	Accounts payable								
17	Mortgages, notes, bonds payable in less than 1 year				NONE				
18	Other current liabilities (attach statement).	STMT 31							
19 20	Loans from shareholders Mortgages, notes, bonds payable in 1 year or more								
21	Other liabilities (attach statement).	STMT 34							
22	Capital stock: a Preferred stock								
	b Common stock								
23	Additional paid-in capital								
24	Retained earnings - Appropriated (attach statement)								
25 26	Retained earnings - Unappropriated . Adjustments to shareholders' equity								
27	(attach statement)								
28	Norde a polyandersko a polyand w polyand w polyand a se								
	Total liabilities and shareholders' equity .	of Incomo /I	acc) par	Rooks V	lith Incomo	por Poturn	_		
36	hedule M-1 Reconciliation (					nillion or more - see instruct	lana		
			UI SCHEUUR	3 M-1 II LOLAI		ed on books this year	IONS		
1	Net income (loss) per books			/	not included o	on this return (itemize):			
2	Federal income tax per books				Tax-exempt int	erest \$			
3	Excess of capital losses over capital ga	ains							
4	Income subject to tax not recorded on book								
	this year (itemize):			8	Deductions on	this return not charged			
_ H					-	ncome this year (itemize):			
5	Expenses recorded on books this year deducted on this return (itemize):	not				\$			
а	Depreciation \$			b	Charitable con	tributions . \$			
	Charitable contributions \$								
	Travel and entertainment . \$								
				9		d 8			
6	Add lines 1 through 5			10		line 28) - line 6 less line 9			2
_	hedule M-2 Analysis of Una		d Retaine				ule L)		)
	Balance at beginning of year					a Cash	/		
				J					
	Net income (loss) per books					b Stock			
3	Other increases (itemize):			127		c Property			
				6		es (itemize) <u>ŞTMT_41</u>			
	SEE_STATEMENT_40			7		d 6			
4	Add lines 1, 2, and 3			8	Balance at end	of year (line 4 less line 7)			
JSA								Form 1	<b>120</b> (2013)
3C11	40 2.000								

#### Information on Certain Persons Owning the **Corporation's Voting Stock**

Attach to Form 1120. See instructions on page 2.

Employer identification number (EIN)

MACOUARIE UTILITIES INC. & SUBS

20-4988304

Certain Entities Owning the Corporation's Voting Stock. (Form 1120, Schedule K, Question 4a). Complete Part I columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock
MACQUARIE UTILITIES HOLDING GP	20-5951306	PARTNERSHIP	US	55.00
BCIMC SIIF101 2006 INVESTMENT CORP	98-0495993	CORPORATION	US	38.25
BCIMCWCBAF SIIF101 2006 INVESTMENT CORP	98-0495991	CORPORATION	US	6.75

Part II Certain Individuals and Estates Owning the Corporation's Voting Stock. (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock
Paperwork Reduction Act Notice, the Instructions for Form 1120, 3C2720 1.000 JSA		Schei	dule G (Form 1120) (रिक्वि9¢212

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Attachment 1 age 11 of 148

Form 4626	3
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Name

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#### **Alternative Minimum Tax - Corporations**

Aquarion Water Company of NH Technical Statement of Troy Dixon

20

► Attach to the corporation's tax return.

Department of the Treasury ▶ Information about Form 4626 and its separate instructions is at www.irs.gov/form4626. Internal Revenue Service Employer identification number 20-1988301 MACOUADTE UTTTTTES INC C CIIDC

	MACQUARTE UTILITIES INC. & SUBS	~~	200301
	<b>Note:</b> See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).		
1	Taxable income or (loss) before net operating loss deduction	1	
2	Adjustments and preferences:		
а	Depreciation of post-1986 property	2a	
b	Amortization of certified pollution control facilities	2b -	*
C	Amortization of mining exploration and development costs	2c	
d	Amortization of circulation expenditures (personal holding companies only)	2d	
e	Adjusted gain or loss	2e	47
f	Long-term contracts	2f	,
g h	Merchant marine capital construction funds Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	2g 2h	
n 1	Tax shelter farm activities (personal service corporations only)	2i	,
÷	Passive activities (closely held corporations and personal service corporations only)	2j	
J k	Loss limitations	2k	
Ē	Depletion	21	
m		2m	
n	Intangible drilling costs	2n	97
0	Other adjustments and preferences	20	
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 20	3	
4	Adjusted current earnings (ACE) adjustment:		
а	ACE from line 10 of the ACE worksheet in the instructions		
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference		
	as a negative amount (see instructions) 4b		
C	Multiply line 4b by 75% (.75). Enter the result as a positive amount		
d	Enter the excess, if any, of the corporation's total increases in AMTI from	T.	
	prior year ACE adjustments over its total reductions in AMTI from prior		
	year ACE adjustments (see instructions). Note: You must enter an		
•	amount on line 4d (even if line 4b is positive)	-	
e	<ul> <li>If line 4b is zero or more, enter the amount from line 4c</li> </ul>	4e	
	• If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount		
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT.	5	
6	Alternative tax net operating loss deduction (see instructions) SEE. STATEMENT. 4.7.	6	
	, , , , , , , , , , , , , , , , , , ,		
7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual		
	interest in a REMIC, see instructions	7	
8	Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):		
а	Subtract \$150,000 from line 7 (if completing this line for a member of a		
	controlled group, see instructions). If zero or less, enter -0		
b	Multiply line 8a by 25% (.25)		
C	Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group,	8.0	
•	see instructions). If zero or less, enter -0-	8c 9	
9	Subtract line 8c from line 7. If zero or less, enter -0-	9 10	
10 11	Multiply line 9 by 20% (.20)	11	
12	Tentative minimum tax. Subtract line 11 from line 10	12	
13	Regular tax liability before applying all credits except the foreign tax credit	13	
14	Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0 Enter here and on		
	Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	14	
	energia Deduction Act Notes and energia inductions		- 4606 (0040)

For Paperwork Reduction Act Notice, see separate instructions.

Form 4626 (2013)

#### Adjusted Current Earnings (ACE) Worksheet

### See ACE Worksheet Instructions.

1	Pre-adjustment AMTI. Enter the amount from line 3 of Form 4626	1	
2	ACE depreciation adjustment:		
а	AMT depreciation 2a		
b	ACE depreciation:		
	(1) Post-1993 property		
	(2) Post-1989, pre-1994 property		
	(3) Pre-1990 MACRS property		
	(4) Pre-1990 original ACRS property		
	(5) Property described in sections 168(f)(1) through		
	(4)		
	(6) Other property		
	(7) Total ACE depreciation. Add lines 2b(1) through 2b(6)		
C	ACE depreciation adjustment. Subtract line 2b(7) from line 2a	2c	
3	Inclusion in ACE of items included in earnings and profits (E&P):		
а	Tax-exempt interest income		
þ	Death benefits from life insurance contracts		
C	All other distributions from life insurance contracts (including surrenders) 3c		
d	Inside buildup of undistributed income in life insurance contracts		
e	Other items (see Regulations sections 1.56(g)-1(c)(6)(iii) through (ix) for a partial		
	list) 3e		
f	Total increase to ACE from inclusion in ACE of items included in E&P. Add lines 3a through 3e	3f	
4	Disallowance of items not deductible from E&P:		
	Certain dividends received		
b	Dividends paid on certain preferred stock of public utilities that are deductible		
	under section 247		
С	Dividends paid to an ESOP that are deductible under section 404(k) 4c		
d	Nonpatronage dividends that are paid and deductible under section 1382(c) 4d		
-			
e	Other items (see Regulations sections 1.56(g)-1(d)(3)(i) and (ii) for a partial list) 4e		
f	Total increase to ACE because of disallowance of items not deductible from E&P. Add lines 4a through 4e	46	
5	Other adjustments based on rules for figuring E&P:		· · · ·
( <del></del> )	Intangible drilling costs		
	Circulation expenditures		
	Organizational expenditures		
	LIFO inventory adjustments		
	Installment sales		
f	Total other E&P adjustments. Combine lines 5a through 5e	5f	
6	Disallowance of loss on exchange of debt pools		
7	Acquisition expenses of life insurance companies for qualified foreign contracts		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
8	Depletion		
9	Basis adjustments in determining gain or loss from sale or exchange of pre-1994 property		
10	Adjusted current earnings. Combine lines 1, 2c, 3f, 4f, and 5f through 9. Enter the result here and on line 4a of		
	Form 4626	10	

Attachment 1 Page 12 of 148

Keep for Your Records

	REDACTED
A	quarion Water Company of NH
Tecl	nnical Statement of Troy Dixon
	Attachment 1
	OMB No. 1545 8 273 of 148

SCHEDULE B
(Form 1120)
(Rev. December 2009)
Department of the Treasury
Internal Revenue Service
Name

#### Additional Information for Schedule M-3 Filers

Attach to Form 1120.

See instructions on page 2.

Name		Employer identification number (EIN)
MZ	ACQUARIE UTILITIES INC.	20-4988304
1	Do the amounts reported on Schedule M-3 (Form 1120), Part II, lines 9 or to the corporation from a partnership of income, gain, loss, deduction, or this corporation's capital contribution to the partnership or its ratio for sharing the statement of the partnership or its ratio for sharing the statement of the s	credit that are disproportionate to
2	At any time during the tax year, did the corporation sell, exchange, or tran asset to a related person as defined in section 267(b)?	
3	At any time during the tax year, did the corporation acquire any interest in person as defined in section 267(b)?	
4a	During the tax year, did the corporation enter into a cost-sharing arrangem on whose behalf the corporation did not file Form 5471, Information Return Certain Foreign Corporations?	of U.S. Persons With Respect To
b	At any time during the tax year, was the corporation a participant in a c related foreign party on whose behalf the corporation did not file Form 5471?	
5	At any time during the tax year, did the corporation make any change in accounting purposes? See instructions for the definition of change in accounting	
6	At any time during the tax year, did the corporation make any change in income tax purposes?	_
7	At any time during the tax year, did the corporation own any voluntary e (VEBA) trusts that were used to hold funds designated for employee benefits?	
8	At any time during the tax year, did the corporation use an allocation methor self-constructed assets that varied from its financial method of accounting?	
9	At any time during the tax year, did the corporation treat for tax purposes indire sections 1.263A-1(e)(3)(ii)(F), (G), and (H), as mixed-service costs, as 1.263A-1(e)(4)(ii)(C)?	defined in Regulations section
10	Did the corporation, under section 118 or 362(c) and the related regulatic characterizing any amount as a contribution to the capital of the corporation-shareholders? Amounts so characterized may include, without limitation, and property.	ation during the tax year by any , incentives, inducements, money,
For F	aperwork Reduction Act Notice, see the Instructions for Form 1120.	Schedule B (Form 1120) (Rev. 12-2009)

#### **Affiliations Schedule**

File with each consolidated income tax return.

For tax year ending 12/31/2013

Employer identification number

20-4988304

MACQUARIE UTILITIES INC.

Name of common parent corporation

Number, street, and room or suite no. If a P.O. box, see instructions.

835 MAIN STREET

City or town, state, and ZIP code

BRIDGEPORT, CI Part I Overpa	vment Credits, Estimated Tax Payme		(see instructions)	
Corp. No.	Name and address of corporation	Employer identification number	Portion of overpayment credits and estimated tax payments	Portion of tax deposited with Form 7004
1 Common pare	nt corporation			
Subsidiary cor	porations:			
2 AQUARION H	IOLDINGS LLC			
835 MAIN S	TREET			
BRIDGEPOR	CT 06604	75-3216999		
3 AQUARION (				
835 MAIN S	TREET			
	CT 06604	06-0852232		
100	JATER COMPANY			
835 MAIN S				
	CT 06604	80-0077570		
	ATER COMPANY OF CONNECTICUT			
835 MAIN S				
	CT 06604	06-0272360		
4 A <del>RR</del> (2 (20)	NATER COMPANY OF MASSACHUSETTS,	INC.		
835 MAIN S				
	CT 06604	04-2169260		
1877	NATER COMPANY OF NEW HAMPSHIRE,	INC.		
835 MAIN S				
BRIDGEPOR	CT 06604	02-0144390		

Totals (Must equal amounts shown on the consolidated tax return.) .

Part II Principal Business Activity, Voting Stock Information, Etc. (see instructions)

Pan Corp.	, , , , , , , , , , , , , , , , ,	PBA	Did	the idiary e any vidend	•		- KANAL STREET STREETING - KANAL STREETING		oldings at beginning of year	
No.	Principal business activity (PBA)	Code No.	distrib	utions?	Number of	Percent of voting	Percent of value	Owned by corporation		
r			Yes	No	shares	power	value	no.		
	Common parent corporation									
1	HOLDING COMPANY	523900								
	Subsidiary corporations:									
2	HOLDING COMPANY	551112		x	1	100.00 %	100.00%	1		
3	HOLDING COMPANY	551112		x	1	100.00 %	100.00%	2		
4	HOLDING COMPANY	551112		x	1,000	100.00 %	100.00%	3		
5	WATER UTILITY	221300		x	109,385	100.00 %	100.00%	4		
	WATER UTILITY	221300			109,385	100.00 70	100.00 /0	4		
6	WATER UTILITY	221300		x	1	100.00 %	100.00%	4		
7	WATER UTILITY	221300		х	1	100.00 %	100.00%	4		
JSA 3C2010	1.000 For Paperwork Reduction Act Notice, see instruct	ions.					Form 851 (Re	ge 16 of 18 v. 12-2010)		
	14668X 2393			20-	4988304		28			

### **Affiliations Schedule**

File with each consolidated income tax return.

For tax year ending 12/31/2013

Employer identification number

20-4988304

MACQUARIE UTILITIES INC.

Name of common parent corporation

Number, street, and room or suite no. If a P.O. box, see instructions.

835 MAIN STREET City or town, state, and ZIP code

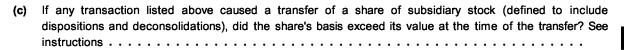
пр. 0.	Name and address of corporation	Employer identification number	Portion of overpayment credits and estimated tax payments	Portion of tax deposited with Form 7004
	Common parent corporation			
	Subsidiary corporations:			
8	AQUARION WATER CAPITAL OF MASSACHUSETTS, INC			
	835 MAIN STREET			
	BRIDGEPORT, CT 06604	22-3388372		
9	HOMEOWNER SAFETY VALVE COMPANY			
	835 MAIN STREET			
	BRIDGEPORT, CT 06604	20-0170573		

#### Totals (Must equal amounts shown on the consolidated tax return.) . . .

Part II Principal Business Activity, Voting Stock Information, Etc. (see instructions)

Corp.		PBA	Did subs make nondi	the		Stock holdings at beginning of		Stock holdings at beginning of year		
No.	Principal business activity (PBA)	Code No.	nondi distribi Yes	vidend utions? No	Number of shares	Percent of voting power	Percent of value	Owned by corporation no.		
r	Common parent corporation									
-	Subsidiary corporations:									
. 8	LESSOR	531190		х	1	100.00 %	100.00%	4.		
9	MANAGEMENT SERVICES	541640		х	1,500	100.00 %	100.00%	3		
						%	%			
						%	%	,		
						%	%			
1044555						%	%			
JSA 3C2010	1.000 For Paperwork Reduction Act Notice, see instruction 14668X 2393	ions.		20-	4988304		Form <b>851</b> (Re 29	ge 17 ot 180 v. 12-2010)		

Form 851 (Re	-						Attachment
Part III	Changes in Stock Holding	s During the T	ax Year				
Corp.	Name of corporation	Share- holder of	Date	(a) Cl	nanges	(b) Shares changes de colum	
No.		Corpora- tion No.	transaction	Number of shares acquired	Number of shares disposed of	Percent of voting power	Percent of value
						%	%
						%	%
						%	%
						%	%
						%	%
						%	%
						%	%
						%	%





Did any share of subsidiary stock become worthless within the meaning of section 165 (taking into account (d) the provisions of Regulations section 1.1502-80(c)) during the taxable year? See instructions . . . .

If the equitable owners of any capital stock shown above were other than the holders of record, provide details of the changes. (e)

If additional stock was issued, or if any stock was retired during the year, list the dates and amounts of these transactions. (f)

Form 851 (Rev. 12-2010)

F

20-4988304

Attachment 1

Part	Additional Stock Information (see instructions)	
1 [	During the tax year, did the corporation have more than one class of stock of "Yes," enter the name of the corporation and list and describe each class of	utstanding?
Corp. No.	Name of corporation	Class of stock
	During the tax year, was there any member of the consolidated group th of disaffiliation? f "Yes," enter the name of the corporation(s) and explain the circumstances.	
Corp. No.	Name of corporation	Explanation

3 During the tax year, was there any arrangement in existence by which one or more persons that were not members of the affiliated group could acquire any stock, or acquire any voting power without acquiring stock, in the corporation, other than a de minimis amount, from the corporation or another member of the affiliated group? 



If "Yes," enter the name of the corporation and see the instructions for the percentages to enter in columns (a), (b), and (c).

Corp. No.	Name of corporation	(a) Percent of value	<b>(b)</b> Percent of outstanding voting stock	(c) Percent of voting power
		%	%	
		%	%	
		%	%	
		%	%	
Corp. No.	(d) Provide a description of any arrangement.			

Form 851 (Rev. 12-2010)

Form 851 (Rev. 12-2010)

							,	REDACTED
SCHE	EDULE M-3	Net Inc	ome (Loss)	Reconciliat	on fo	or Corpor	0.007 mill	Aquarion Water Company of NH chnical Statement of Troy Dixon
	n 1120)			ssets of \$10				Attachment 1
	ment of the Treasury Revenue Service		orm 1120 or 1120-	C. Information ab tions is available at w	out Sche	dule M-3 (Form		20 <b>13</b> 18 of 148
1	of corporation (con	nmon parent, if co			w.ns.go	w//0/////20.	Employer id	lentification number
MD	COUARIE UI	ידד.דידדיק	TNC				20-49	988304
	eck applicable box(e		Non-consolidated	l return	(2) X	Consolidated		
-		(3)	Mixed 1120/L/PC	C group	(4)	Dormant subs	idiaries schedu	ule attached
Part	Financial I	Information an	d Net Income (L	.oss) Reconciliati	on (see	instructions)		
1 a	Did the corporation	n file SEC Form 1	0-K for its income s	tatement period ending	with or w	vithin this tax year	?	
	Skip lin	nes 1b and 1c and	complete lines 2a t	hrough 11 with respec	to that S	EC Form 10-K.		
	Go to li	ine 1b. See instru	ctions if multiple nor	n-tax-basis income stat	ments ar	e prepared.		
h	•			oasis income statemen				
	100 D		e lines 2a through 1	1 with respect to that	income st	tatement.		
	Go to li							
C		• •		ement for that period? that income stateme	+			
	Sher sourcest account	comme considerante property encoded activity	the set the second seco	pration's net income (l		s books and recor	ds on line 4a.	
2 a			Beginning 01/0	140		31/2013		
b	Has the corporatio	on's income stater	nent been restated f	for the income stateme				
	(If "Yes	s," attach an expla	nation and the amou	unt of each item restate	d.)			
c	Has the corporatio	on's income stater	nent been restated i	for any of the five inco	me stater	ment periods prec	edina the perio	d on line 2a?
				unt of each item restate			oung the point	
3 a	Is any of the corpo	oration's voting co	mmon stock publicly	traded?				
	If "No "	' go to line 4a.						
b			s primary U.S. publ	icly traded voting comm	on			
	stock		• pinitary 0.0. publ					
с	Enter the nine-digi	it CUSIP number	of the corporation's	primary publicly traded	voting			
							•••	
			-	statement source iden	ified in Pa	art I, line 1	4a	
b	Indicate accountin	ig standard used f	or line 4a (see instru	ctions):				
5 a	Net income from n	nonincludible forei	on entities (attach st	atement)			5a (	)
				ement and enter as a p				<i>L</i>
6 a				ment)				)
b	Net loss from noni	includible U.S. en	tities (attach statem	ent and enter as a posi	ve amour	nt)	6b	
7 a	Net income (loss)	of other includible	e foreign disregardeo	d entities (attach staten	ent)		7a	
b				ntities (attach statemen				
c	· · · · ·		•	ement)				
8	e.			cludible entities and i		-		
9				year (attach statement				*
10 a	the tree monotone the second		and a second s	11 (attach statement).				*
b	Other statutory ac	counting adjustme	ents to reconcile to	line 11 (attach stateme	nt)		. 10b	
C	Other adjustments	s to reconcile to a	mount on line 11 (at	tach statement)			10c	
11		• • • • • • • • • • • • • • • • • • •		orporations. Combine			11	
	Note. Part I, line '	11, must equal the	e amount on Part II,	line 30, column (a), an	Schedule	e M-2, line 2.		
12	Enter the total am	nount (not just the	e corporation's share	e) of the assets and I	abilities (	of all entities inc	luded or remo	oved on the following lines.
				Total Assets		Total Lial	oilities	
а	Included on Part I,							
b	Removed on Part I							
с 	Removed on Part I							
d	Included on Part I,	, une /	🏴					

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Schedule M-3 (Form 1120) 2013

JSA 3C2730 2.000

								quarion Water Company of NH
_		3 (Form 1120) 2013						hnical Statement of <b>Figy D</b> ixon identification numb&ttachment 1
Nar	ne or cor	poration (common parent, if cor	isolidated return)				Employer	Page 19 of 148
N	IACOL	JARIE UTILITIE	S INC.				20-	4988304
Che	ck applicab	le box(es): (1) X Consolidated	group (2) Parent corp	(3) Consolidated eliminations	(4)	Subsidiary	corp (5)	Mixed 1120/L/PC group
Che	ck if a sub⊣	consolidated: (6) 1120 gr	oup (7) 1120 eliminations	1 (1999) (1997)	110116-004			
Nar	ne of sub	sidiary (if consolidated return)					Employer	identification number
_								
P	art II	Reconciliation of Ne Income per Return (		come Statement of Inc	ludible C	Corpora	tions Wi	th Taxable
-	Inc	ome (Loss) Items	(a)	(b)		(c)		(d)
(A		tements for lines 1 through 11)	Income (Loss) per Income Statement	Temporary Difference		Permanent Difference		Income (Loss) per Tax Return
1	Income (I	oss) from equity method foreign				555 E 5552		
2	1.4.5 1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1	eign dividends not previously taxed						
3		, QEF, and similar income inclusions						
4		8 gross-up						
5	Gross for	eign distributions previously taxed .						
6	corporatio	oss) from equity method U.S.						
7		lends not eliminated in tax tion						
8	Minority i	nterest for includible corporations .						
9	Income (le	oss) from U.S. partnerships						
10	Income (I	oss) from foreign partnerships						
11	Income (I	oss) from other pass-through entities						
12	Items rela	ating to reportable transactions						
	(attach st	atement)						
13		ncome (attach Form 8916-A)						
14		rual to cash adjustment						
15	1.	transactions						
16		narket income (loss)						
17	1	oods sold (attach Form 8916-A) -						
18		us lease (for sellers and/or lessors)						
19		81(a) adjustments						
20		d/deferred revenue						
21		ecognition from long-term contracts	7					2
		sue discount and other imputed interest statement gain/loss on sale,						
	exchange	, abandonment, worthlessness, or						
		sposition of assets other than and pass-through entities						
b	200	apital gains from Schedule D,						
		amounts from pass-through entities						
c	Gross ca	apital losses from Schedule D,						
		amounts from pass-through entities, nent losses, and worthless stock						
d		loss reported on Form 4797, line						
		iding amounts from pass-through ibandonment losses, and worthless						
		es						
e	Abandon	ment losses						
f	Other ga	s stock losses (attach statement) in/loss on disposition of assets other						
		ntory						
24 25		oss limitation and carryforward used come (loss) items, with differences atement) SIMI 5.3						
26	Total inc	ome (loss) items. Combine lines 1						
97		25						
27	17538-177076 BAD20	bense/deduction items (from Part						
28		ms with no differences						
	Mixed gr	pups, see instructions. All others, ines 26 through 28						
b		ance subgroup reconciliation totals						
		ance subgroup reconciliation totals						
30	Reconcilia	ation totals. Combine lines 29a						
			st equal the amount on P	art I, line 11, and column	(d) must e	equal Fo	rm 1120,	page 1, line 28.
JSA							Sch	nedule M-3 (Form 1120) 2013
	704 0 000							Page 21 of 186

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20-4988304 3

					REDACTED
					Aquarion Water Company of NH
Schedule M-3 (Form 1120) 2013					chnical Statement of Fage Dixon
Name of corporation (common parent, if con	nsolidated return)			Employe	r identification numbertachment 1
MACOUARIE UTILITIE	S INC.			20-	Page 20 of 148
Check applicable box(es): (1) X Consolidate	ed group (2) Parent corp	(3) Consolidated elimination	ns (4) Subs	sidiary corp (5)	
Check if a sub-consolidated: (6) 1120 gr	oup (7) 1120 eliminations		10 1990 <b>.</b>		
Name of subsidiary (if consolidated return)				Employe	r identification number
					_
Part III Reconciliation of No	et Income (Loss) per In	come Statement of Inc	ludible Corp	orations W	/ith Taxable
Income per Return ·	Expense/Deduction Ite	ms (see instructions)			
Expense/Deduction Items	(a)	(b)	(c)		(d)
	Expense per	Temporary	Perman	2000-0012020-0	Deduction per
	Income Statement	Difference	Differer	ice	Tax Return
1 U.S. current income tax expense					
2 U.S. deferred income tax expense					
3 State and local current income tax expense .					
4 State and local deferred income tax expense					
5 Foreign current income tax expense (other					
than foreign withholding taxes)					
6 Foreign deferred income tax expense					
7 Foreign withholding taxes					
8 Interest expense (attach Form 8916-A)					
9 Stock option expense					
10 Other equity-based compensation	·				
11 Meals and entertainment					
12 Fines and penalties					
13 Judgments, damages, awards, and similar costs •	-				
14 Parachute payments	•				
15 Compensation with section 162(m) limitation	1				
16 Pension and profit-sharing					
17 Other post-retirement benefits					
18 Deferred compensation					
19 Charitable contribution of cash and tangible					
	1				
20 Charitable contribution of intangible property					
<ul> <li>21 Charitable contribution limitation/carryforward</li> <li>22 Domestic production activities deduction .</li> </ul>					
22 Domestic production activities deduction 23 Current year acquisition or reorganization					
investment banking fees					
24 Current year acquisition or reorganization					
legal and accounting fees					
25 Current year acquisition/reorganization other costs					
26 Amortization/impairment of goodwill					
27 Amortization of acquisition, reorganization,					
and start-up costs					
28 Other amortization or impairment write-offs					
29 Reserved					
30 Depletion					
31 Depreciation					
32 Bad debt expense					
33 Corporate owned life insurance premiums .					
34 Purchase versus lease (for purchasers and/or					
lessees)					
35 Research and development costs					
36 Section 118 exclusion (attach statement)					
37 Other expense/deduction items with					
differences (attach state) → → → → → → → → → → → → → → → → → → →					
lines 1 through 37. Enter here and on Part II, line					
<ol> <li>reporting positive amounts as negative and negative amounts as positive</li> </ol>					

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20-4988304

					Aquarion Water Company of NH
_	nedule M-3 (Form 1120) 2013				Technical Statement of Fage Dixon
Nar	ne of corporation (common parent, if cor	solidated return)			Employer identification number tachment 1
N	ACQUARIE UTILITIE	S INC.		1 1	Page 21 of 148
	ck applicable box(es): (1) Consolidated ck if a sub-consolidated: (6) 1120 gr	· · · · · · · · · · · · · · · · · · ·	(3) Consolidated eliminations	(4) Subsidiary	corp (5) Mixed 1120/L/PC group
	ne of subsidiary (if consolidated return)				Employer identification number
Ν	ACOUARIE UTILITIE	S INC.			20-4988304
		et Income (Loss) per In	come Statement of Inc	ludible Corpora	
	Income per Return (			-	
	Income (Loss) Items	(a) Income (Loss) per	(b) Temporary	(c) Permanent	(d) Income (Loss)
	ttach statements for lines 1 through 11)	Income Statement	Difference	Difference	per Tax Return
1	Income (loss) from equity method foreign corporations				
2	Gross foreign dividends not previously taxed			-	
3	Subpart F, QEF, and similar income inclusions				
4	Section 78 gross-up				
56	Gross foreign distributions previously taxed - Income (loss) from equity method U.S.				
7	corporations U.S. dividends not eliminated in tax				
8	Consolidation				
9	Income (loss) from U.S. partnerships				
10	la sama (lasa) fran familan a staambian				
11	Income (loss) from other pass-through entities				
12					
	(attach statement)				
13	Interest income (attach Form 8916-A)				
14	Total accrual to cash adjustment.				
15	Hedging transactions				
16	Mark-to-market income (loss)				
17	Cost of goods sold (attach Form 8916-A) .	( )			( )
18	Sale versus lease (for sellers and/or lessors)				
19	Section 481(a) adjustments				
20	Unearned/deferred revenue				
21	Income recognition from long-term contracts				
	Original issue discount and other imputed interest				
23a	Income statement gain/loss on sale,				
	exchange, abandonment, worthlessness, or other disposition of assets other than				
	inventory and pass-through entities				
b	Gross capital gains from Schedule D,				
	excluding amounts from pass-through entities				
C	Gross capital losses from Schedule D,				
	excluding amounts from pass-through entities, abandonment losses, and worthless stock				
	losses				
d	Net gain/loss reported on Form 4797, line				
	17, excluding amounts from pass-through entities, abandonment losses, and worthless				
	stock losses				
	Abandonment losses				
	Worthless stock losses (attach statement) Other gain/loss on disposition of assets other				,
	than inventory				r
24 25	Capital loss limitation and carryforward used Other income (loss) items with differences				
26	(attach statement) Total income (loss) items. Combine lines 1				
87	through 25				
27	Total expense/deduction items (from Part III, line 38)				
20	Other items with no differences				
	Mixed groups, see instructions. All others, combine lines 26 through 28				
b	PC insurance subgroup reconciliation totals				
	Life insurance subgroup reconciliation totals				
30	Reconciliation totals. Combine lines 29a through 29c				
	Note. Line 30, column (a), mu	st equal the amount on Pa	art I, line 11, and column	(d) must equal Fo	rm 1120, page 1, line 28.
JSA	s				Schedule M-3 (Form 1120) 2013
3C2	731 2.000				Page 23 of 186

Balancia II.3 (Ferm 120) 2013         Technical Statement of Tegg 3:on           Name of capacities (comme parest, Forsubilities (area)         Periode Statement of Tegg 3:on           MACCURATE UPTILITIES INC.         20-departising (comme parest, forsubility (comparest, forsubility (co						REDACTED
Name of organizing common parent, it considered num)         Employee identification number definitions           MACQUARTE UTILITIES INC.         20-4988304         20-2998304         20-2998304         20-2998304         20-2998304         20-2998304         20-2998304         20-2998304         20-29983044         20-2998304<						Aquarion Water Company of NH
MACQUARIE         UTILITIES         20-4988304           Dask splatisk tools)         (f)         Considiated diministors         (h)         Subality (Consolidated diministors           Name of Labdiality (Consolidated diministors         Employer identification number         20-4988304           MACQUARIE         UTILITIES         INC.         Employer identification number           MACQUARIE         UTILITIES         INC.         Employer identification number           MACQUARIE         UTILITIES         INC.         Express/Deduction for Net Income (Loss) per income Statement of Includible Corporations With Taxable           Income Statement Scientification         (h)         Express/Deduction ferm (scientification income)         (h)           10.5 divent forme to express         Express/Deduction ferm (scientification income)         (h)         (h)           20.5 divent forme to express         (h)         Express/Deduction ferm (scientification income)         (h)           20.5 divent forme to express         (h)         Express/Deduction ferm (scientification income)         (h)           20.5 divent forme to express         (h)         (h)         (h)         (h)           20.5 divent forme to express         (h)         (h)         (h)         (h)           20.5 divent forme to express         (h)         (h)	Sch	redule M-3 (Form 1120) 2013				
MACQUARTE UTITITIES INC.         20.4 4928 30.4 - 40.4	Nar	ne of corporation (common parent, if cor	isolidated return)		Emp	
Consists a sectores: (1) Conservations group: (1) X Paret corp (3) Consolidate diminators: (a) Substituy corp (5) Miles 1120/UPC group     Constrained extended sectors:	N		C THO			Page 22 of 148
Onesk Takebonologie         (112) gauge (r)         (12) eliminations           Partill         Record Market (round)         2.0.4.98.8.3.0.4           Partill         Record (round)         2.0.4.98.8.3.0.4           Partill         Record (round)         2.0.4.98.8.3.0.4           Income a part Return - Exponse/Deduction Items (see instructions)         (d)         (d)           Income a part Return - Exponse/Deduction Items (see instructions)         (d)         (d)           IU.S. sometimers takespres         (d)         (d)         (d)           IU.S. sometimers takespres         (d)         (d)         (d)         (d)           IU.S. sometimers takespres         (d)         (d)         (d)         (d)         (d)         (d)				(3) Consolidated elimination		
Name of ububblishy (financialization of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return - Expense/Oucleuition terms (see instructions)         Part of the Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return - Expense/Oucleuition terms (see instructions)           1 U.S. arent income targents						
MACOURARTE         UTITITITES         20-4988304           Partill         Reconciliation of Nat Income (Loss) per Income Statement of Includible Corporations With Taxable           Income per Return         (a)         (b)         (c)         (c)           1         U.S. correct from the segme         (b)         (c)         (c)         (c)           2         U.S. correct from the segme         (c)         (c)         (c)         (c)         (c)           3         U.S. correct from the segme         (c)         (c)         (c)         (c)         (c)           3         U.S. correct from the segme         (c)         (c)         (c)         (c)         (c)           3         U.S. correct from the segme         (c)         (c)         (c)         (c)         (c)           3         U.S. correct from the segme         (c)         (c)         (c)         (c)         (c)           4         Determinant theorem theorem         (c)	-				Emr	over identification number
Partial         Reconcilitation of National (Loss) per functione Statement of includible Corporations With Taxable           Expense/Deduction items         (a)         (b)         (c)         (c)           1 U.S. arrent income te requese         (b)         (c)         (c)         (c)           1 U.S. arrent income te requese         (c)         (c)         (c)         (c)           2 U.S. defend from te requese         (c)         (c)         (c)         (c)           3 State and tood during from teacepase         (c)         (c)         (c)         (c)         (c)           3 State and tood during from teacepase         (c)			C THO		-	-
Income per Return - Expense/Deduction Items (see instructions)         (a)         (b)         (c)           Expense/Deduction Items         Expense per Income Statement         Difference         Deduction per Tex Return           1 U.S. carent income scenares         State end ideal interview income scenares           3 U.S. defend income tax expense         State end ideal informa income scenares         State end ideal informa income scenares         State end ideal informa income scenares           4 State end ideal informa income scenares           9 Exclusion expense         State end ideal informa income scenares         State end ideal informa income scenares         State end ideal informa income scenares           9 Exclusion expenses         State end ideal informa income scenares         State end ideal informa income scenares         State end ideal informa income scenares           9 Exclusion expenses         State end ideal informa income scenares         State end ideal informa income scenares         State end ideal informa income scenares           9 Exclusion expenses         State end ideal informa informa         State end ideal informa informa         State end ideal informa informa           9 Exclu				acres Statement of Inc		
Expense/Deduction Items         (a) Expense/Deduction Items         (b) Expense of the segments         (c) Detuction part Temporary Difference         (c) Pense Part Part Part Part Part Part Part Part						S WILL TAXADIE
Egenine par Income Statement         Temporary Difference         Permanent Difference         Deduction par Text Polum           1 U.S. current income tax expense	-				7.5	
Income Statement       Difference       Difference       Tack Return         1 U.S. carnet home te segmes		Expense/Deduction items	201 M	200 300		
9         State and load and met a coment an expense           9         State and load and met a coment as expense           9         State and load and met a coment as expense           9         State and load and met a coment as expenses           9         Fording and witholds tass)           9         Fording and witholds tass)           9         Fording and witholds tass)           9         Interest approace (addrest orgeneration and task form 8016Å)           9         Interest approace (addrest orgeneration and task form 8016Å)           9         Interest approace (addrest orgeneration and task form 8016Å)           9         Interest approace (addrest orgeneration and task form 8016Å)           9         Interest approace (addrest orgeneration and task form 8016Å)           9         Interest approace (addrest orgeneration and task form 8016Å)           9         Interest approace (addrest orgeneration and task form 8016Å)           9         Interest approace (addrest orgeneration and task form 8016Å)           9         Interest approace (addrest orgeneration and task form 8016Å)           9         Interest approace (addrest orgeneration and task form 8016Å)           9         Interest approace (addrest orgeneration and task form 8016Å)           9         Interest approace (addrestask forgenestask forgeneratisk forgeneratisk forgeneratisk forg				-	2222 WOONTDRESSED OF DESIGNATION	
9         State and load and met a coment an expense           9         State and load and met a coment as expense           9         State and load and met a coment as expense           9         State and load and met a coment as expenses           9         Fording and witholds tass)           9         Fording and witholds tass)           9         Fording and witholds tass)           9         Interest approace (addrest orgeneration and task form 8016Å)           9         Interest approace (addrest orgeneration and task form 8016Å)           9         Interest approace (addrest orgeneration and task form 8016Å)           9         Interest approace (addrest orgeneration and task form 8016Å)           9         Interest approace (addrest orgeneration and task form 8016Å)           9         Interest approace (addrest orgeneration and task form 8016Å)           9         Interest approace (addrest orgeneration and task form 8016Å)           9         Interest approace (addrest orgeneration and task form 8016Å)           9         Interest approace (addrest orgeneration and task form 8016Å)           9         Interest approace (addrest orgeneration and task form 8016Å)           9         Interest approace (addrest orgeneration and task form 8016Å)           9         Interest approace (addrestask forgenestask forgeneratisk forgeneratisk forgeneratisk forg						
3 State and load income is exequents         4 State and load income is exequents         5 Foreign untrol forms its exequents         6 Torgin withholding tams         7 Gooding output holding tams         8 Interest appanse (attach Form 811-6A)         9 Exect on quents         10 Other capity-based comparation         11 Mask and determined tumoting tams         12 Adaptents, damage, newsith and state code         13 Adaptents, damage, newsith and state code         14 Reschule games         15 Other comparation         16 Determine barrella         17 Other paratolements barrella         18 Determine barrella         19 Determine barrella         10 Other comparation         10 Determine barrella         11 Determine barrella         12 Determine barrella         13 Determine barrella         14 Determine barrella (attaling)         15 Determine barrella         16 Determine barrella (attaling)         17 Determine barrella (attaling)         18 Determine barrella (attaling)         19 Determine barrella (attaling)         10 Determine barrell	1	U.S. current income tax expense				
4 Stote and load information tooms tax expanse.           7 Foring - Michaining bases						
5         Foreign curved income to expense (other than foreign witholding tases)						
Base of the set of the s						
9       Foreign defined income tax expense	5	and to the should be in points to points and works about the				
7         Foreign withholding lass		than foreign withholding taxes)				
Interest exponse (attach Form 8916-A)         Bitter, stephene compared on the set of	6	Foreign deferred income tax expense				
9       Stock option expense         10       Uner augl-based componantion         12       Fines and paralities         13       Judgments, damages, awards, and alther costs         14       Franchiles portifies         15       Componantion with section 15(7m) limitation         16       Componantion with section 15(7m) limitation         17       Other post-references basediffs         18       Defined componantion (100) limitation         19       Charitable contribution of anal tangble         10       Charitable contribution of anal tangble         19       Charitable contribution of analysite poperty         20       Charitable contribution of analysite poperty         21       Consetio production addites deduction         22       Consetio production addites deduction         23       Current year soquisition or mogenization         Investiment banking fees       Consetio production addites deduction         24       Current year soquisition or mogenization         25       Cancert year soquisition or mogenization         26       Charle year soquisition or mogenization         27       Anortation of acquisite, mogenization, mogenization         26       Charle year soquisition or mogenization, mogenization, mogenization, mogenization, mogeniz						
10       Other equity-based compensation         11       Meals and entreliament         12       Fine and penities         13       Joigment, danages, zeroth, and alter cost         14       Parabute pyrments         15       Compensation with action 16(m) limitation         16       Parabute pyrments         17       Other post-attement banefits         18       Deterned compensation         19       Other post-attement banefits         10       Charitable contribution of langible property         20       Charitable contribution of inangible property         21       Charitable contribution of inangible property         22       Orneasing requirements         23       Current year acquisition or morgenitation investment banefits e	8	Interest expense (attach Form 8916-A)				
11       Meals and antatainmant         12       Ries and paralles         13       Jolgman, Sunga, avait, and Mithouton         14       Prachulta payments         15       Compensation with section (50(m) limitsion         16       Denoise and probleming         17       Other post-retirement benefits         18       Denoise and probleming         19       Charitable contribution of talking benefits         10       Charitable contribution of talking benefits         12       Denoise production activities deduction         12       Denoise production activities deduction         13       Current year acquisition or morganization         Investment banking bese.	9	Stock option expense				
12       Fires and peralities         13       Jagments, danges, seads, ad othic costs.         14       Paractive permits	10	Other equity-based compensation				
13       Judgments, damagas, serants, and aithir cods         14       Parachus payments         15       Components with section 152(m) limitation         16       Pension and profit-shring         17       Other post-referement binentis         18       Deferred componention         19       Charitable contribution of cash and tangble property         20       Charitable contribution of namgble property         21       Charitable contribution of namgble property         21       Charitable contribution of namgble property         21       Charitable contribution of namgble property         22       Charitable contribution of namgble property         21       Charitable contribution of namgble property         22       Charitable contribution of namgble property         23       Current year acquidition or reorganization invostment banking fees         24       Gurent year acquidition reorganization invostment banking fees         25       Current year acquidition reorganization invostment of goodNill	11	Meals and entertainment				
14       Parabula payments         15       Compensation with section 152(m) limitation         16       Pension and profits-sharing         17       Other post-informent banefits         18       Deferred compensation         19       Charitable contribution of cash and langble         10       Charitable contribution of cash and langble         11       Charitable contribution inflattooicarybaned         12       Charitable contribution inflattooicarybaned         13       Current year acquiation or reorganization         Investment baning fees	12	Fines and penalties				
15       Comparisation with section 162(m) limitation	13	Judgments, damages, awards, and similar costs •				
16       Pension and profile-sharing						
17       Other post-referement benefits						
19       Deferred compensation						
19       Chartable contribution of cash and tangible property						
properfy		20				
20       Charitable contribution of intangible property	19					
21       Charitable contribution limitation/carryforward · .         22       Domestic production activities deduction .         23       Current year acquisition or reorganization investment banking fees		The second of the second of the second second second second second				
22       Domestic production activities deduction         33       Current year acquisition or reorganization investment banking fees						
23       Current year acquisition or reorganization legal and accounting fees		74				
Investment banking fees		· · · · · · · · · · · · · · · · · · ·				
24       Current year acquisition or reorganization legal and accounting fees	23					
legal and accounting fees						-
25       Current year acquisition/reorganization other costs .         26       Amortization //mpairment of goodwill         27       Amortization of acquisition, reorganization, and start-up costs	24					
26       Amortization/impairment of goodwill         27       Amortization of acquisition, reorganization, and start-up costs	9E					
27 Amortization of acquisition, reorganization, and start-up costs		AND DO IN MONTH IN CLOSED AND LODGED AND LODGED AND INCOME.				
and start-up costs   28   Other amortization or impairment write-offs.   29   Reserved   30   Depletion   31   Depreciation   32   Bad debt expense   33   Corporate owned life insurance premiums .   34   Purchase versus lease (for purchasers and/or lessees).   15   Research and development costs   36   Section 118 exclusion (attach statement).   37   Other expense/deduction items. Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as reporting positive amounts as repaired wonted in the surance preduction items. Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as reporting positive amounts as repaired wonted in the surance preduction items. Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as reporting positive amounts as reporting positive and posit		and a second				
28       Other amortization or impairment write-offs.         29       Reserved	21					
29       Reserved	20					
30       Depletion						
31       Depreciation						
32       Bad debt expense						
33       Corporate owned life insurance premiums .         34       Purchase versus lease (for purchasers and/or lessees).         lessees).			-			
34       Purchase versus lease (for purchasers and/or lessees)						-
lessees)						
35       Research and development costs	34					
<ul> <li>36 Section 118 exclusion (attach statement)</li> <li>37 Other expense/deduction items with differences (attach statement) • • • • •</li> <li>38 Total expense/deduction items. Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and</li> </ul>	3=					
<ul> <li>37 Other expense/deduction items with differences (attach statement)</li> <li>38 Total expense/deduction items. Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and</li> </ul>		CONTINUE DE DOI DE LE DIVINE DE VERMENTANT				-
differences (attach statement) • • • • • • • • • • • • • • • • • • •					· · · · · · · · · · · · · · · · · · · ·	
38 Total expense/deduction items. Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and	31					
27, reporting positive amounts as negative and	38	Total expense/deduction items. Combine				
negative amounts as positive		27, reporting positive amounts as negative and				

Schedule M-3 (Form 1120) 2013

20-4988304

					Aquarion Water Company of NH
	edule M-3 (Form 1120) 2013				Technical Statement of Figge Dixon Employer identification numbertachment 1
inar	ne of corporation (common parent, if con	isolidated retum)			Employer identification number lacriment 1 Page 23 of 148
N	ACQUARIE UTILITIE	S INC.			<u>20-4988304</u>
Che	ck applicable box(es): (1) Consolidated	group (2) Parent corp	(3) Consolidated eliminations	(4) X Subsidiary of	corp (5) Mixed 1120/L/PC group
-		roup (7) 1120 eliminations			
Nar	ne of subsidiary (if consolidated return)				Employer identification number
	OUARION HOLDINGS				75-3216999
P			ncome Statement of Inc	ludible Corporat	ions With Taxable
-	Income per Return(	21.2	I		
	Income (Loss) Items	(a) Income (Loss) per	<b>(b)</b> Temporary	(c) Permanent	(d) Income (Loss)
	ttach statements for lines 1 through 11)	Income Statement	Difference	Difference	per Tax Return
1	Income (loss) from equity method foreign corporations				
2	Gross foreign dividends not previously taxed				
3	Subpart F, QEF, and similar income inclusions				
4	Section 78 gross-up				
56	Gross foreign distributions previously taxed - Income (loss) from equity method U.S.				
7	corporations			-	
	consolidation				
8	Minority interest for includible corporations .				
9	Income (loss) from U.S. partnerships				
10	Income (loss) from foreign partnerships				
11	Income (loss) from other pass-through entities				
12	Items relating to reportable transactions				
	(attach statement)				
13	Interest income (attach Form 8916-A)				
14	Total accrual to cash adjustment				
15	Hedging transactions				
16	Mark-to-market income (loss)	( )			<u> </u>
17	Cost of goods sold (attach Form 8916-A).				
18 19	Sale versus lease (for sellers and/or lessors) Section 481(a) adjustments				
20	Unearned/deferred revenue				
21	Income recognition from long-term contracts				
	Original issue discount and other imputed interest				
	Income statement gain/loss on sale,				
	exchange, abandonment, worthlessness, or				
	other disposition of assets other than inventory and pass-through entities				
b	Gross capital gains from Schedule D,				
	excluding amounts from pass-through entities				
C	Gross capital losses from Schedule D,				
	excluding amounts from pass-through entities, abandonment losses, and worthless stock				
	losses				
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through				
	entities, abandonment losses, and worthless				
	stock losses				ž
	Abandonment losses				
r g	Worthless stock losses (attach statement) Other gain/loss on disposition of assets other				
24	than inventory				
25	Other income (loss) items with differences (attach statement)				
26	Total income (loss) items. Combine lines 1 through 25				
27	Total expense/deduction items (from Part				
2012	III, line 38)				
28	Other items with no differences				
	Mixed groups, see instructions. All others, combine lines 26 through 28				
b	PC insurance subgroup reconciliation totals				
	Life insurance subgroup reconciliation totals				
30	Reconciliation totals. Combine lines 29a through 29c				
	Note. Line 30, column (a), mu	st equal the amount on P	art I, line 11, and column	(d) must equal For	m 1120, page 1, line 28.
JSA					Schedule M-3 (Form 1120) 2013
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				Aquarion Water Company of NH
Schedule M-3 (Form 1120) 2013				echnical Statement of Figge Cixor
Name of corporation (common parent, i	f consolidated return)		Employ	ver identification numbertachment
MACOUARIE UTILIT	TES INC		20	Page 24 of 14 -4988304
	dated group (2) Parent corp	c (3) Consolidated elimination		
	0 group (7) 1120 elimination	•••••		
Name of subsidiary (if consolidated retur		5	Employ	er identification number
AOUARION HOLDING				5-3216999
	Net Income (Loss) per l		cludible Corporations	
3	n - Expense/Deduction I			T
Expense/Deduction Items	(a) Expanse per	(b) Temporary	(c) Permanent	(d) Deduction per
	Expense per Income Statement	Difference	Difference	Tax Return
1 U.S. current income tax expense				
2 U.S. deferred income tax expense				
3 State and local current income tax expense	e.			
4 State and local deferred income tax exper	se			
5 Foreign current income tax expense (other	r			
than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Interest expense (attach Form 8916-A)				
9 Stock option expense				
10 Other equity-based compensation				
11 Meals and entertainment	-			
12 Fines and penalties	•			
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with section 162(m) limita				
16 Pension and profit-sharing				
17 Other post-retirement benefits				
18 Deferred compensation	•			
19 Charitable contribution of cash and tangit	le			
property				*
20 Charitable contribution of intangible prop	erty			· · · · · · · · · · · · · · · · · · ·
21 Charitable contribution limitation/carryforward	• •			
22 Domestic production activities deduction	•			
23 Current year acquisition or reorganization				
investment banking fees				
24 Current year acquisition or reorganization				
legal and accounting fees	•			
25 Current year acquisition/reorganization other cos	ts -			*
26 Amortization/impairment of goodwill .	•			
27 Amortization of acquisition, reorganization	i,			
and start-up costs				
28 Other amortization or impairment write-or	fs.			,
29 Reserved				
30 Depletion				
31 Depreciation				
32 Bad debt expense				
33 Corporate owned life insurance premiums				
34 Purchase versus lease (for purchasers an				
lessees)				·
35 Research and development costs			<u>.</u>	*
36 Section 118 exclusion (attach statement)				
37 Other expense/deduction items with				
differences (attach statement) • • • • • • • • • • • • • • • • • • •				
lines 1 through 37. Enter here and on Part II, I	ne			
27, reporting positive amounts as negative a negative amounts as positive	na			

Schedule M-3 (Form 1120) 2013

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					Aquarion Water Company of NH
-	nedule M-3 (Form 1120) 2013				Technical Statement of Figge 2 ixon
Nar	ne of corporation (common parent, if cor	nsolidated return)			Employer identification numbert tachment 1 Page 25 of 148
Ν	ACOUARIE UTILITIE	S INC.			20-4988304
	ck applicable box(es): (1) Consolidated		3) Consolidated eliminations	(4) X Subsidiary	
Che	ck if a sub-consolidated: (6) 1120 gr	roup (7) 1120 eliminations	1490 <b>A</b> . <b>X</b>		
Nar	ne of subsidiary (if consolidated return)				Employer identification number
Į	AOUARION COMPANY				06-0852232
	art II Reconciliation of Ne	et Income (Loss) per Inc	come Statement of Inc	ludible Corpora	tions With Taxable
	Income per Return (	see instructions)		-	-
	Income (Loss) Items	(a) Income (Loss) per	(b) Temporary	(c) Permanent	(d) Income (Loss)
	ttach statements for lines 1 through 11)	Income Statement	Difference	Difference	per Tax Return
1	Income (loss) from equity method foreign corporations				
2	Gross foreign dividends not previously taxed				
3	Subpart F, QEF, and similar income inclusions				
4	Section 78 gross-up				
5	Gross foreign distributions previously taxed -				
6 7	Income (loss) from equity method U.S. corporations U.S. dividends not eliminated in tax				
	consolidation • • • • • • • • • • • •				
8	Minority interest for includible corporations .				
9	Income (loss) from U.S. partnerships				
10	Income (loss) from foreign partnerships				
11	Income (loss) from other pass-through entities				
12	Items relating to reportable transactions				
13	Interest income (attach Form 8916-A)				
14	Total accrual to cash adjustment				
15					
16	Mark-to-market income (loss)	(			<u> </u>
17	Cost of goods sold (attach Form 8916-A).				X
18	Sale versus lease (for sellers and/or lessors)				
19	Section 481(a) adjustments				
20	Unearned/deferred revenue				
21	Income recognition from long-term contracts				
	Original issue discount and other imputed interest - Income statement gain/loss on sale,				
	exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities				
b	Gross capital gains from Schedule D,				
	excluding amounts from pass-through entities	_			
C	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d	Net gain/loss reported on Form 4797, line				
	17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e	Abandonment losses				
f g	Worthless stock losses (attach statement) Other gain/loss on disposition of assets other				
24	than inventory				
25	Other income (loss) items with differences				
26	(attach statement)				
27	through 25				
<b>A</b> 1	III, line 38)				
	Other items with no differences Mixed groups, see instructions. All others, combine lines 26 through 28				
b	PC insurance subgroup reconciliation totals				
с 30	Life insurance subgroup reconciliation totals Reconciliation totals. Combine lines 29a through 29c				
_	Note. Line 30, column (a), mu	st equal the amount on Pa	rt I, line 11, and column	(d) must equal Fo	rm 1120, page 1, line 28.
JSA					Schedule M-3 (Form 1120) 2013
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					A	quarion Water Company of NH
Sch	edule M-3 (Form 1120) 2013				Tec	hnical Statement of Figge Dixon
Nar	ne of corporation (common parent, if cor	nsolidated return)			Employer	identification numbettachment 1
R.		C TNC			20	Page 26 of 148
	IACQUARIE UTILITIE x applicable box(es): (1) Consolidate	al transmitter and	(3) Consolidated elimination	ns (4) X Subsidiary		4900304 Mixed 1120/L/PC group
	ck applicable box(es): (1) Consolidate ck if a sub-consolidated: (6) 1120 gro				corp (3)	Mixed 1120/L/PC gloup
	ne of subsidiary (if consolidated return)				Employer	identification number
						0852232
	OUARION COMPANY	et Income (Loss) per In	some Statement of Inc	Judible Cornerati		
		• Expense/Deduction Ite		sudible Corporat		In Taxable
		10.0				
	Expense/Deduction Items	(a) Expense per	(b) Temporary	(c) Permanent		(d) Deduction per
		Income Statement	Difference	Difference		Tax Return
1	U.S. current income tax expense					
2	U.S. deferred income tax expense					
3	State and local current income tax expense .					
4	State and local deferred income tax expense					
5	Foreign current income tax expense (other					
	than foreign withholding taxes)					
6	Foreign deferred income tax expense					
	Foreign withholding taxes					
	Interest expense (attach Form 8916-A)					
	Stock option expense					
	Other equity-based compensation					
	Meals and entertainment					
	Fines and penalties					
	Judgments, damages, awards, and similar costs					
	Parachute payments					
	Compensation with section 162(m) limitation					
	Pension and profit-sharing					
	Other post-retirement benefits					
	Deferred compensation					-
19	property					
20	Charitable contribution of intangible property					
	Charitable contribution limitation/carryforward					
	Domestic production activities deduction					-
	Current year acquisition or reorganization					
	investment banking fees					
24	Current year acquisition or reorganization					
	legal and accounting fees					
25	Current year acquisition/reorganization other costs -					
26	Amortization/impairment of goodwill	-				
27	Amortization of acquisition, reorganization,					
	and start-up costs • • • • • • • • • •					
28	Other amortization or impairment write-offs -					
29	Reserved					
30	Depletion					
31	Depreciation					
32	Bad debt expense					•
	Corporate owned life insurance premiums .					
34	Purchase versus lease (for purchasers and/or					
	lessees)					
	Research and development costs					•
	Section 118 exclusion (attach statement)					
37	Other expense/deduction items with					
38	differences (attach statement) • • • • • • • • • • • • • • • • • • •					
	lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and					
	negative amounts as positive					

Schedule M-3 (Form 1120) 2013

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					Aquarion Water Company of NH
	redule M-3 (Form 1120) 2013				Technical Statement of Tegy 2ixon
Nar	ne of corporation (common parent, if cor	isolidated return)			Employer identification numbert lachment 1 Page 27 of 148
Ν	ACOUARIE UTILITIE	S INC.			20-4988304
	ck applicable box(es): (1) Consolidated		3) Consolidated eliminations	(4) X Subsidiary	· · · · · · · · · · · · · · · · · · ·
Che	ck if a sub-consolidated: (6) 1120 gr	oup (7) 1120 eliminations		00 0 10 100 100 10 00 00	· · · · · · · · · · · · · · · · · · ·
Nar	ne of subsidiary (if consolidated return)				Employer identification number
Į	OUARION WATER COM	PANY			80-0077570
Ρ		et Income (Loss) per Inc	come Statement of Inc	ludible Corpora	tions With Taxable
_	Income per Return (	see instructions)		_	
	Income (Loss) Items	(a) Income (Loss) per	(b) Temporary	(c) Permanent	(d) Income (Loss)
	ttach statements for lines 1 through 11)	Income Statement	Difference	Difference	per Tax Return
1	Income (loss) from equity method foreign corporations				
2	Gross foreign dividends not previously taxed				
3	Subpart F, QEF, and similar income inclusions				
4	Section 78 gross-up				
5	Gross foreign distributions previously taxed -				
6 7	Income (loss) from equity method U.S. corporations U.S. dividends not eliminated in tax				
8	Minority interest for includible corporations				
9	Income (loss) from U.S. partnerships				
10	Income (loss) from foreign partnerships				
11	Income (loss) from other pass-through entities				
12	Items relating to reportable transactions				
4.5	(attach statement)				
13	Interest income (attach Form 8916-A)				
14	Total accrual to cash adjustment				r
15	Hedging transactions				
16	Mark-to-market income (loss)	( )			· · · · · · · · · · · · · · · · · · ·
17	Cost of goods sold (attach Form 8916-A).				
18	Sale versus lease (for sellers and/or lessors)				
19	Section 481(a) adjustments				
20 21					
	Income recognition from long-term contracts Original issue discount and other imputed interest				2
	Income statement gain/loss on sale,				
	exchange, abandonment, worthlessness, or other disposition of assets other than				
	inventory and pass-through entities				
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities				
C	Gross capital losses from Schedule D,				
	excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
		-			
U	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless				
	stock losses				
	Abandonment losses	-			
f g	Worthless stock losses (attach statement) Other gain/loss on disposition of assets other than inventory				
24	Capital loss limitation and carryforward used				
25	Other income (loss) items with differences (attach statement)				
26	Total income (loss) items. Combine lines 1 through 25				
27	Total expense/deduction items (from Part				
	III, line 38)				
	Other items with no differences				
	Mixed groups, see instructions. All others, combine lines 26 through 28				
	PC insurance subgroup reconciliation totals				
с 30	Life insurance subgroup reconciliation totals <b>Reconciliation totals.</b> Combine lines 29a through 29c				
	Note. Line 30, column (a), mu	st equal the amount on Pa	rt I, line 11, and column	(d) must equal Fo	rm 1120, page 1, line 28.
JSA					Schedule M-3 (Form 1120) 2013
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					Aquarion Water Company of NH
	ule M-3 (Form 1120) 2013				Technical Statement of Figure Dixon
Name o	of corporation (common parent, if con	solidated return)		Empl	oyer identification numbertachment 1
MA	COUARIE UTILITIE	S TNC		2	Page 28 of 148
· · · · · · · · · · · · · · · · · · ·	pplicable box(es): (1) Consolidated		(3) Consolidated eliminatio	ns (4) X Subsidiary corp	
	a sub-consolidated: (6) 1120 gro		2 2. <del></del>		
	of subsidiary (if consolidated return)			Empl	oyer identification number
				-	0-0077570
Part	UARION WATER COM		ncome Statement of Inc		
r ai i		Expense/Deduction It			
E	xpense/Deduction Items	<b>(a)</b> Expense per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	(d) Deduction per Tax Return
1 0.5	S. current income tax expense				
	S. deferred income tax expense				
	ate and local current income tax expense				
	ate and local deferred income tax expense				
	reign current income tax expense (other				
	in foreign withholding taxes)				
	reign deferred income tax expense				
	reign withholding taxes				
	erest expense (attach Form 8916-A)				
	ock option expense				
	her equity-based compensation				
11 Me	als and entertainment				
12 Find	es and penalties				
13 Jud	gments, damages, awards, and similar costs •				
14 Par	rachute payments				
15 Col	mpensation with section 162(m) limitation				
16 Per	nsion and profit-sharing				
17 Oth	her post-retirement benefits				
18 Dei	ferred compensation				
19 Ch	aritable contribution of cash and tangible				
pro	operty				
20 Ch	aritable contribution of intangible property				
21 Cha	aritable contribution limitation/carryforward • •				
22 Doi	mestic production activities deduction				
23 Cu	rrent year acquisition or reorganization				
inv	estment banking fees				
24 Cu	rrent year acquisition or reorganization				
leg	al and accounting fees				
25 Cur	rent year acquisition/reorganization other costs .				
26 Am	nortization/impairment of goodwill				
27 Am	nortization of acquisition, reorganization,				
and	d start-up costs				
	her amortization or impairment write-offs				
29 Res	served				
30 De	pletion				
	preciation				
	d debt expense				
	rporate owned life insurance premiums				
	rchase versus lease (for purchasers and/or				
	search and development costs				
	ction 118 exclusion (attach statement)				
	her expense/deduction items with ferences (attach statement) • • • • • •				
38 Tot	tal expense/deduction items. Combine				
	is 1 through 37. Enter here and on Part II, line reporting positive amounts as negative and				
	pative amounts as positive				

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				Aquarion Water Company of NH
Schedule M-3 (Form 1120) 2013				Technical Statement of Figure Dixon
Name of corporation (common parent, i	f consolidated return)		Empl	oyer identification numbertachment 1
MACOUARIE UTILIT	IES INC.		2	Page 29 of 148
		(3) Consolidated eliminations		(5) Mixed 1120/L/PC group
Check if a sub-consolidated: (6) 112	20 group (7) 1120 eliminations			
Name of subsidiary (if consolidated return	n)		Empl	oyer identification number
AOUARION WATER CO				6-0272360
	Net Income (Loss) per In	come Statement of In	cludible Corporations	With Taxable
	n (see instructions)	(4-)	()	
Income (Loss) Items	(a) Income (Loss) per	<b>(b)</b> Temporary	(c) Permanent	(d) Income (Loss)
(Attach statements for lines 1 through 1 Income (loss) from equity method foreign	Income Statement	Difference	Difference	per Tax Return
corporations	• 3•			
2 Gross foreign dividends not previously tax	ed			
3 Subpart F, QEF, and similar income inclus				
4 Section 78 gross-up				
<ul> <li>5 Gross foreign distributions previously taxe</li> <li>6 Income (loss) from equity method U.S.</li> </ul>	d .			-
Corporations	• •			-
8 Minority interest for includible corporation	15 -			
9 Income (loss) from U.S. partnerships				
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through en	ities			
12 Items relating to reportable transactions				
(attach statement)				
13 Interest income (attach Form 8916-A) .				
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)	•			
17 Cost of goods sold (attach Form 8916-A)	•			
18 Sale versus lease (for sellers and/or lesso	rs)			
19 Section 481(a) adjustments				
20 Unearned/deferred revenue				
21 Income recognition from long-term contra				
22 Original issue discount and other imputed interes 23a Income statement gain/loss on s				
exchange, abandonment, worthlessness, other disposition of assets other t	or han			
inventory and pass-through entities				
b Gross capital gains from Schedule excluding amounts from pass-through ent				
c Gross capital losses from Schedule excluding amounts from pass-through ent abandonment losses, and worthless si losses	ities, ock			
d Net gain/loss reported on Form 4797, 17, excluding amounts from pass-throi entities, abandonment losses, and worthi stock losses	ugh ess			
e Abandonment losses	- 1994			
f Worthless stock losses (attach statement), g Other gain/loss on disposition of assets o than inventory	ther			
<ul><li>24 Capital loss limitation and carryforward us</li><li>25 Other income (loss) items with different</li></ul>	ed ces			
(attach statement) 26 Total income (loss) items. Combine line through 25	s 1			
27 Total expense/deduction items (from I	Part			
III, line 38)	•			
<ul> <li>28 Other items with no differences</li> <li>29a Mixed groups, see instructions. All other combine lines 26 through 28</li> </ul>	τς,			
b PC insurance subgroup reconciliation tota	ls			
c Life insurance subgroup reconciliation tot 30 Reconciliation totals. Combine lines 29 through 29c	9a			
	must equal the amount on P	art I, line 11, and column	ו (d) must equal Form 11	20, page 1, line 28.
JSA				Schedule M-3 (Form 1120) 2013 Page 31 of 186
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					Aquarion Water Company of NH
Scł	nedule M-3 (Form 1120) 2013				Technical Statement of Figure Dixon
Nar	me of corporation (common parent, if con	solidated return)		Emplo	over identification numbertachment 1
N	ACOUARIE UTILITIE	S INC.		2	Page 30 of 148
	ck applicable box(es): (1) Consolidated		3) Consolidated elimination	s (4) X Subsidiary corp	
	ck if a sub-consolidated: (6) 1120 gro				
_	me of subsidiary (if consolidated return)			Emplo	over identification number
	AOUARION WATER COM	PANY OF CONNECT	TCIIT	-	6-0272360
		t Income (Loss) per Inc			
		Expense/Deduction Iter			
-	Expense/Deduction Items	102 B	100 million (100 m	(a)	(d)
	Expense/Deduction items	(a) Expense per	(b) Temporary	(c) Permanent	Deduction per
		Income Statement	Difference	Difference	Tax Return
	U.S. current income tax expense				
	U.S. deferred income tax expense				
3	State and local current income tax expense .				
	State and local deferred income tax expense				
5	Foreign current income tax expense (other				
	than foreign withholding taxes)				
	Foreign deferred income tax expense				
	Foreign withholding taxes				
8	Interest expense (attach Form 8916-A)				
9	Stock option expense				
10	Other equity-based compensation				
11	Meals and entertainment				
12	Fines and penalties				
13	Judgments, damages, awards, and similar costs •				
	Parachute payments				
15	Compensation with section 162(m) limitation				
	Pension and profit-sharing				
	Other post-retirement benefits				
	Deferred compensation				
19	Charitable contribution of cash and tangible				
	property				
	Charitable contribution of intangible property				
	Charitable contribution limitation/carryforward				
	Domestic production activities deduction				
23	Current year acquisition or reorganization				
~ 4	investment banking fees				
24	Current year acquisition or reorganization				
0.5	legal and accounting fees				
	Current year acquisition/reorganization other costs - Amortization/impairment of goodwill				
	Approximation and a second				
21	Amortization of acquisition, reorganization, and start-up costs				
20	Other amortization or impairment write-offs				
	Reserved				
	Depletion				
	Depreciation				
	Bad debt expense				
	Corporate owned life insurance premiums				
	Purchase versus lease (for purchasers and/or				
-	lessees).				
35	Research and development costs				
	Section 118 exclusion (attach statement)				
	Other expense/deduction items with				
	differences (attach statement)				
38	Total expense/deduction items. Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive				

Schedule M-3 (Form 1120) 2013

					Aquarion Water Company of NH
	edule M-3 (Form 1120) 2013 ne of corporation (common parent, if cor				Technical Statement of Teggy 2ixon Employer identification numbertachment 1
ivar	ne or corporation (common parent, ir cor	isolidated return)			Page 31 of 148
N	<u>IACQUARIE UTILITIE</u>	S INC.			<u>20-4988304</u>
Che	ck applicable box(es): (1) Consolidated	group (2) Parent corp	(3) Consolidated eliminations	(4) X Subsidiary c	orp (5) Mixed 1120/L/PC group
		roup (7) 1120 eliminations			
	ne of subsidiary (if consolidated return)			2	Employer identification number
	OUARION WATER COM				04-2169260
P	Income per Return (		come Statement of Inc	ludible Corporati	ions With Taxable
-			(b)	(c)	(d)
(A	Income (Loss) Items ttach statements for lines 1 through 11)	Income (Loss) per Income Statement	Temporary Difference	Permanent Difference	Income (Loss) per Tax Return
1	Income (loss) from equity method foreign		Dimerence	Difference	per lax Return
	corporations				
2	Gross foreign dividends not previously taxed				•
3	Subpart F, QEF, and similar income inclusions				
5	Section 78 gross-up				
ő	Income (loss) from equity method U.S. corporations				
7	U.S. dividends not eliminated in tax consolidation				
8	Minority interest for includible corporations				
9	Income (loss) from U.S. partnerships				
10	Income (loss) from foreign partnerships				
11	Income (loss) from other pass-through entities	-			
12	Items relating to reportable transactions				
	(attach statement)				
13	Interest income (attach Form 8916-A)				
14	Total accrual to cash adjustment				
15	Hedging transactions				
16	Mark-to-market income (loss)				
17	Cost of goods sold (attach Form 8916-A) -				
18	Sale versus lease (for sellers and/or lessors)				
19	Section 481(a) adjustments				
20 21	Unearned/deferred revenue Income recognition from long-term contracts				
	Original issue discount and other imputed interest			0	
	Income statement gain/loss on sale,				
	exchange, abandonment, worthlessness, or				
	other disposition of assets other than inventory and pass-through entities				
b	Gross capital gains from Schedule D,				
	excluding amounts from pass-through entities				
C	Gross capital losses from Schedule D,				
	excluding amounts from pass-through entities, abandonment losses, and worthless stock				
	losses				
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through				
	entities, abandonment losses, and worthless				
	Abandonment losses				
g	Other gain/loss on disposition of assets other than inventory				
24	Capital loss limitation and carryforward used				
25	Other income (loss) items with differences (attach statement)				
26	Total income (loss) items. Combine lines 1 through 25				
27	Total expense/deduction items (from Part				
	III, line 38)				
	Other items with no differences				
29a	Mixed groups, see instructions. All others, combine lines 26 through 28				
b	PC insurance subgroup reconciliation totals				
с 30	Life insurance subgroup reconciliation totals <b>Reconciliation totals.</b> Combine lines 29a				
	through 29c • • • • • • • • • • • •	of aqual the amount of D		(d) must south E	m 1120 maga 1 line 20
	Note. Line 30, column (a), mu	ist equal the amount on P	arti, ine 11, and column	(u) must equal For	
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					Aquarion Water Company of NH
Scł	nedule M-3 (Form 1120) 2013			T	echnical Statement of Fage Dixon
Nai	me of corporation (common parent, if con	solidated return)		Employ	yer identification numbertachment 1
N	ACOUARIE UTILITIE	S INC.		20	Page 32 of 148
	ck applicable box(es): (1) Consolidated		3) Consolidated elimination	is (4) X Subsidiary corp (	
	ck if a sub-consolidated: (6) 1120 gro	· · · · · · · · · · · · · · · · · · ·			
_	me of subsidiary (if consolidated return)			Employ	ver identification number
	AOUARION WATER COM	DANY OF MACCACU	HUSETTS, INC.		4-2169260
		et Income (Loss) per Inc			
		Expense/Deduction Ite			
-	Expense/Deduction Items	(a)	(b)	(c)	(d)
		Expense per	Temporary	Permanent	Deduction per
		Income Statement	Difference	Difference	Tax Return
	U.S. current income tax expense				
	State and local current income tax expense				
	State and local deferred income tax expense				
	Foreign current income tax expense (other				
	than foreign withholding taxes)				
6	Foreign deferred income tax expense				
	Foreign withholding taxes				
	Interest expense (attach Form 8916-A)				
	Stock option expense				
	Other equity-based compensation				
	Meals and entertainment				
	Fines and penalties				
	Judgments, damages, awards, and similar costs				
	Parachute payments				
	Compensation with section 162(m) limitation				
	Pension and profit-sharing				
	Other post-retirement benefits				
18	Deferred compensation				
	Charitable contribution of cash and tangible				
	property				
20	Charitable contribution of intangible property				
21	Charitable contribution limitation/carryforward				
22	Domestic production activities deduction				
23	Current year acquisition or reorganization				
	investment banking fees				
24	Current year acquisition or reorganization				
	legal and accounting fees				
25	Current year acquisition/reorganization other costs -				
26	Amortization/impairment of goodwill				
27	Amortization of acquisition, reorganization,				
	and start-up costs				
28	Other amortization or impairment write-offs.				
29	Reserved				
30	Depletion				
31	Depreciation				
32	Bad debt expense				
	Corporate owned life insurance premiums .				
34	Purchase versus lease (for purchasers and/or				
22.2	lessees)				
	Research and development costs				
	Section 118 exclusion (attach statement)				
37	Other expense/deduction items with differences (attach statement)				
38	Total expense/deduction items. Combine				
	lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive				

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					Aquarion Water Company of NH
	redule M-3 (Form 1120) 2013				Technical Statement of Figge 2 ixon
Nar	ne of corporation (common parent, if cor	isolidated return)			Employer identification numbert tachment 1 Page 33 of 148
Ν	ACOUARIE UTILITIE	S INC.			20-4988304
Che	ck applicable box(es): (1) Consolidated		(3) Consolidated eliminations	(4) X Subsidiary	
Che	ck if a sub-consolidated: (6) 1120 gr	roup (7) 1120 eliminations	N 901001 N		
Nar	ne of subsidiary (if consolidated return)				Employer identification number
I	OUARION WATER COM	PANY OF NEW HA	MPSHIRE, INC.		02-0144390
			ncome Statement of Inc	ludible Corpora	tions With Taxable
	Income per Return (	(see instructions)		-	-
	Income (Loss) Items	(a) Income (Loss) per	(b) Temporary	(c) Permanent	(d) Income (Loss)
(A	ttach statements for lines 1 through 11)	Income Statement	Difference	Difference	per Tax Return
1	Income (loss) from equity method foreign corporations				
2	Gross foreign dividends not previously taxed				
3	Subpart F, QEF, and similar income inclusions				
4	Section 78 gross-up				
5	Gross foreign distributions previously taxed				
6	Income (loss) from equity method U.S. corporations				
7	U.S. dividends not eliminated in tax consolidation				
8	Minority interest for includible corporations .				
9	Income (loss) from U.S. partnerships				
10	Income (loss) from foreign partnerships				
11	Income (loss) from other pass-through entities				
12	Items relating to reportable transactions				
	(attach statement)				
13	Interest income (attach Form 8916-A)				
14	Total accrual to cash adjustment				
15	Hedging transactions				
16	Mark-to-market income (loss)				
17	Cost of goods sold (attach Form 8916-A)				
18	Sale versus lease (for sellers and/or lessors)				
19	Section 481(a) adjustments				
20	Unearned/deferred revenue				
21	Income recognition from long-term contracts				
22	Original issue discount and other imputed interest .				
23a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or				
	other disposition of assets other than				
	inventory and pass-through entities				
b	Gross capital gains from Schedule D,				
	excluding amounts from pass-through entities				
C	Gross capital losses from Schedule D, excluding amounts from pass-through entities,				
	abandonment losses, and worthless stock				
	losses				
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through				
	entities, abandonment losses, and worthless				
	stock losses				
	Worthless stock losses (attach statement)				
	Other gain/loss on disposition of assets other than inventory				
24	Capital loss limitation and carryforward used				
25	Other income (loss) items with differences (attach statement)				
26	Total income (loss) items. Combine lines 1 through 25				
27	Total expense/deduction items (from Part				
- 25	III, line 38)				
28	Other items with no differences				
	Mixed groups, see instructions. All others, combine lines 26 through 28				
b	PC insurance subgroup reconciliation totals				
	Life insurance subgroup reconciliation totals				
30	· Martin and Martin and Antonia and				
	Note. Line 30, column (a), mu	st equal the amount on P	art I, line 11, and column	(d) must equal Fo	orm 1120, page 1, line 28.
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				Aquarion Water Company of NH
Schedule M-3 (Form 1120) 2013	••••			Technical Statement of Figure Dixon
Name of corporation (common parent, if cor	nsolidated return)		Em	ployer identification numbertachment 1 Page 34 of 148
MACOUARIE UTILITIE		20-4988304		
Check applicable box(es): (1) Consolidate	d group (2) Parent corp	(3) Consolidated elimination	ns (4) X Subsidiary cor	p (5) Mixed 1120/L/PC group
Check if a sub-consolidated: (6) 1120 gro	pup (7) 1120 eliminations	9 1000 ····	a formand of a control of a	
Name of subsidiary (if consolidated return)			Em	ployer identification number
AOUARION WATER COM	PANY OF NEW HA	MPSHIRE, INC.		02-0144390
Part III Reconciliation of Ne	et Income (Loss) per In	come Statement of Inc	ludible Corporation	ns With Taxable
Income per Return -	Expense/Deduction Ite	ems (see instructions)		
Expense/Deduction Items	(a)	(b)	(c)	(d)
	Expense per	Temporary	Permanent	Deduction per
	Income Statement	Difference	Difference	Tax Return
1 U.S. current income tax expense				
2 U.S. deferred income tax expense				
3 State and local current income tax expense .				
4 State and local deferred income tax expense				
5 Foreign current income tax expense (other				
than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Interest expense (attach Form 8916-A)				
9 Stock option expense				
10 Other equity-based compensation				
11 Meals and entertainment				
12 Fines and penalties				
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with section 162(m) limitation				
16 Pension and profit-sharing				
17 Other post-retirement benefits				
18 Deferred compensation				
19 Charitable contribution of cash and tangible				
property				
20 Charitable contribution of intangible property				
21 Charitable contribution limitation/carryforward				
22 Domestic production activities deduction				
23 Current year acquisition or reorganization				
investment banking fees				
24 Current year acquisition or reorganization				
legal and accounting fees				
25 Current year acquisition/reorganization other costs -	-			
26 Amortization/impairment of goodwill	-			
27 Amortization of acquisition, reorganization,				
and start-up costs				
28 Other amortization or impairment write-offs.				
29 Reserved				
30 Depletion	-			
31 Depreciation	-			
32 Bad debt expense	-			
33 Corporate owned life insurance premiums .	-			
34 Purchase versus lease (for purchasers and/or				
lessees).	-			
35 Research and development costs				
36 Section 118 exclusion (attach statement)				
37 Other expense/deduction items with				
differences (attach statement) · · · · ·				
38 Total expense/deduction items. Combine lines 1 through 37. Enter here and on Part II, line				
27, reporting positive amounts as negative and negative amounts as positive				
				Schedule M-3 (Form 1120) 2013

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					Aquarion Water Company of NH
_	nedule M-3 (Form 1120) 2013				Technical Statement of Figure Dixon
Nai	me of corporation (common parent, if cor	solidated return)			Employer identification number tachment 1
N	ACOUARIE UTILITIE	S INC.			Page 35 of 148
	ck applicable box(es): (1) Consolidated		3) Consolidated eliminations	(4) X Subsidiary	
		oup (7) 1120 eliminations			
	me of subsidiary (if consolidated return)				Employer identification number
Z	AOUARION WATER CAP	TTAL OF MASSACI	HISETTS INC		22-3388372
		et Income (Loss) per In		ludible Corpora	
	Income per Return (				
-	Income (Loss) Items	(a)	(b)	(c)	(d)
(A	Attach statements for lines 1 through 11)	Income (Loss) per Income Statement	Temporary Difference	Permanent Difference	Income (Loss) per Tax Return
1	Income (loss) from equity method foreign			20.9 200	
2	Gross foreign dividends not previously taxed				
3	Subpart F, QEF, and similar income inclusions				
4	Section 78 gross-up				
6	Gross foreign distributions previously taxed - Income (loss) from equity method U.S.				
7	Corporations				
8	consolidation				
9	Income (loss) from U.S. partnerships				
10	Income (loss) from foreign partnerships				
11	Income (loss) from other pass-through entities				
	er en anter a la seconda de				
12	Items relating to reportable transactions (attach statement)				
12	Territorial contraction and the contraction of the				
13	Interest income (attach Form 8916-A)			)	
14	Total accrual to cash adjustment				
15	Hedging transactions				
16	Mark-to-market income (loss)	(			( )
17	C CARGER IN CONTRACT OF STOLEN IN THE REAL OF ST	/		)	
18	Sale versus lease (for sellers and/or lessors)				
19	Section 481(a) adjustments				
20	Unearned/deferred revenue				
21	Income recognition from long-term contracts			2	
	Original issue discount and other imputed interest				
238	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or				
	other disposition of assets other than				
	inventory and pass-through entities • • • •				
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities				
		-			
C	<ul> <li>Gross capital losses from Schedule D, excluding amounts from pass-through entities,</li> </ul>				
	abandonment losses, and worthless stock				
	losses	-			
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through				
	entities, abandonment losses, and worthless				
	stock losses	-			
	Abandonment losses	-			
f	Worthless stock losses (attach statement) Other gain/loss on disposition of assets other	-			
	than inventory	-			
24 25	Capital loss limitation and carryforward used Other income (loss) items with differences				
26	(attach statement)				
	through 25				
27	Total expense/deduction items (from Part				
ganar	III, line 38)				
	Other items with no differences				
	combine lines 26 through 28				
	PC insurance subgroup reconciliation totals				
30 30	Example 2 Exampl				
	through 29c	of equal the encount of D	المتعامم المحما المح	(d) man + + + +	
-	Note. Line 30, column (a), mu	si equal the amount on Pa	art i, line 11, and column	(u) must equal Fo	
JSA					Schedule M-3 (Form 1120) 2013 Page 37 of 186
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					Aquarion Water Company of NH
Scł	nedule M-3 (Form 1120) 2013				Technical Statement of Fige Dixon
Nai	ne of corporation (common parent, if con	nsolidated return)		Emp	oyer identification numbertachment 1
N	ACOUARIE UTILITIE	S THC			Page 36 of 148
	ck applicable box(es): (1) Consolidate		(3) Consolidated elimination	ns (4) X Subsidiary corp	
	ck if a sub-consolidated: (6) 1120 gro				
_	ne of subsidiary (if consolidated return)			Emp	oyer identification number
					-
	AOUARION WATER CAP		HUSETTS, INC Icome Statement of Inc	2	<u>2-3388372</u>
		Expense/Deduction Ite		iudible Corporation	
				<b>2</b> .5	,
	Expense/Deduction Items	(a) Expense per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	(d) Deduction per Tax Return
1	U.S. current income tax expense				
2	U.S. deferred income tax expense				
3	State and local current income tax expense .				
4	State and local deferred income tax expense				
5	Foreign current income tax expense (other				
	than foreign withholding taxes)				
6	Foreign deferred income tax expense				
	Foreign withholding taxes				
	Interest expense (attach Form 8916-A)				
	Stock option expense				
	Other equity-based compensation				
	Meals and entertainment				
	Fines and penalties				,
					2.
	Judgments, damages, awards, and similar costs				
	Parachute payments				
	Compensation with section 162(m) limitation				· · · · ·
	Pension and profit-sharing				
	Other post-retirement benefits				d.
	Deferred compensation				•
19	Charitable contribution of cash and tangible				
	property				*
	Charitable contribution of intangible property				
	Charitable contribution limitation/carryforward				•
	Domestic production activities deduction				
23	Current year acquisition or reorganization				
_	investment banking fees				
24	Current year acquisition or reorganization				
	legal and accounting fees				
	Current year acquisition/reorganization other costs -				
	Amortization/impairment of goodwill				
27	Amortization of acquisition, reorganization,				
	and start-up costs				
28	Other amortization or impairment write-offs.				
	Reserved				· · · · · · · · · · · · · · · · · · ·
30	Depletion				
31	Depreciation				
32	Bad debt expense				
33	Corporate owned life insurance premiums .				
34	Purchase versus lease (for purchasers and/or				
	lessees)				
35	Research and development costs				
36	Section 118 exclusion (attach statement)				
37	Other expense/deduction items with				
39	differences (attach statement) · · · · · · · · · · · · · · · · · · ·				
50	lines 1 through 37. Enter here and on Part II, line				
	<ol> <li>reporting positive amounts as negative and negative amounts as positive</li> </ol>				
					Schedule M-3 (Form 1120) 2013

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						Aquarion Water Company of I
		-3 (Form 1120) 2013				Technical Statement of Figure 2ix Employer identification numbertachmen
Nan	ne or cor	poration (common parent, if con	solidated return)			Page 37 of 1
_ <u>M</u>	IACQI	JARIE UTILITIE	S INC.			20-4988304
Chec	k applicat	ble box(es): (1) Consolidated	group (2) Parent corp	(3) Consolidated eliminations	(4) X Subsidiary	corp (5) Mixed 1120/L/PC group
		consolidated: (6) 1120 gr				
Nan	ne of sui		HOMEOWNER SAFETY V			Employer identification number
				FETY VALVE COMPANY		20-0170573
Pa 	art II	Income per Return (	see instructions)	come Statement of Inc	-	
		ome (Loss) Items	(a) Income (Loss) per	(b) Temporary	(c) Permanent	(d) Income (Loss)
		tements for lines 1 through 11) loss) from equity method foreign	Income Statement	Difference	Difference	per Tax Return
1	corporati	ons				
2	Gross fo	reign dividends not previously taxed				
3	Subpart I	F, QEF, and similar income inclusions				
4	Section 7	78 gross-up • • • • • • • • •				
56		reign distributions previously taxed - loss) from equity method U.S.				
7	corporati	ons				
	consolida	ation				
8		interest for includible corporations				
9 10		loss) from U.S. partnerships				
		loss) from other pass-through entities				
11						
12		ating to reportable transactions tatement)				
13		income (attach Form 8916-A)				
14		crual to cash adjustment				
15		transactions				
16	1.1.1.1.1.1.1.1	market income (loss)				
17		goods sold (attach Form 8916-A).				
18	1	sus lease (for sellers and/or lessors)				
19		481(a) adjustments				
20		d/deferred revenue				
21		ecognition from long-term contracts				
22		sue discount and other imputed interest .				
23a	Income	statement gain/loss on sale,				
		e, abandonment, worthlessness, or isposition of assets other than				
		and pass-through entities				
b	Gross c	apital gains from Schedule D,				
	excluding	amounts from pass-through entities				
C		apital losses from Schedule D,				
		amounts from pass-through entities, ment losses, and worthless stock				
d		loss reported on Form 4797, line				
		uding amounts from pass-through abandonment losses, and worthless				
	stock loss	ses				
		ment losses				
		s stock losses (attach statement) in/loss on disposition of assets other				
	than inve	entory				·
24 25	Other in	oss limitation and carryforward used come (loss) items with differences				
26		tatement)				
-		25				
27		pense/deduction items (from Part				
		3)				
	Mixed gr	oups, see instructions. All others,				
Ŀ		lines 26 through 28				
		rance subgroup reconciliation totals				
30 20	Reconcili	ation totals. Combine lines 29a				
		<sup>29</sup> c	st equal the amount on P	art I, line 11, and column	(d) must equal For	rm 1120, page 1, line 28.
JSA		,				Schedule M-3 (Form 1120) 2013
	731 2 000					Page 39 of 1

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					Aquarion Water Company of NH
Sch	nedule M-3 (Form 1120) 2013				Technical Statement of Figge Dixon
Nar	me of corporation (common parent, if cor	nsolidated return)		Emp	loyer identification numbertachment 1
ħ		C THC			Page 38 of 148
	IACQUARIE         UTILITIE           ck applicable box(es):         (1)         Consolidate		(2) Consolidated elimination	ns (4) X Subsidiary corp	
	260 B 260 B				
	ck if a sub-consolidated: (6) 1120 gro	pup (7) 1120 eliminations		Emr	loyer identification number
i i i i	me of subsidiary (if consolidated return)				-
-			FETY VALVE COMPANY		20-0170573
P			ncome Statement of Inc	iudible Corporation	s with laxable
_		Expense/Deduction It			
	Expense/Deduction Items	(a) Evpopso por	(b) Temporan	(c) Permanent	(d) Deduction per
		Expense per Income Statement	Temporary Difference	Difference	Tax Return
1	U.S. current income tax expense				
2	U.S. deferred income tax expense				
3	State and local current income tax expense .				
4	State and local deferred income tax expense				
5	Foreign current income tax expense (other				
	than foreign withholding taxes)				
6	Foreign deferred income tax expense				
7	Foreign withholding taxes				
8	Interest expense (attach Form 8916-A)				
9	Stock option expense				
10	Other equity-based compensation				
11	Meals and entertainment				
12	Fines and penalties				
13	Judgments, damages, awards, and similar costs				
14	Parachute payments				
15	Compensation with section 162(m) limitation				
16	Pension and profit-sharing				
17	Other post-retirement benefits				
18	Deferred compensation				
19	Charitable contribution of cash and tangible				
	property				
20	Charitable contribution of intangible property				
21	Charitable contribution limitation/carryforward • •				
22	Domestic production activities deduction				
23	Current year acquisition or reorganization				
	investment banking fees				
24	Current year acquisition or reorganization				
	legal and accounting fees				
25	Current year acquisition/reorganization other costs -				,
26	Amortization/impairment of goodwill				
27	Amortization of acquisition, reorganization,				
	and start-up costs				
28	Other amortization or impairment write-offs.				
29	Reserved				
30	Depletion				
31	Depreciation				
32	Bad debt expense				
33	Corporate owned life insurance premiums				
34	Purchase versus lease (for purchasers and/or				
	lessees)				
35	Research and development costs				
36	Section 118 exclusion (attach statement)				
37	Other expense/deduction items with				
38	differences (attach statement) • • • • • • • • • • • • • • • • • • •				
50	lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and penative amounts as negative.				

Schedule M-3 (Form 1120) 2013

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						Aquarion Water Company of NH
	nedule M-3 (Form 1120) 2013 ne of corporation (common parent, if cor	solidated return)				chnical Statement of Fige Dixon
INCI	ne of corporation (common parent, if cor	Isolicated return)				Page 39 of 148
N	<u> ACQUARIE UTILITIE</u>	S INC.		r	20	-4988304
Che	ck applicable box(es): (1) Consolidated	group (2) Parent corp	(3) X Consolidated eliminations	(4) Su	bsidiary corp (5)	Mixed 1120/L/PC group
_		roup (7) 1120 eliminations				
Nar	ne of subsidiary (if consolidated return)				Employe	r identification number
	ACOUARIE UTILITIE					
P			ncome Statement of Inc	ludible Cor	porations V	Vith Taxable
-	Income per Return (		(b)	(0	-)	(d)
(Δ	Income (Loss) Items ttach statements for lines 1 through 11)	Income (Loss) per	Temporary	Perm	anent	Income (Loss)
1	Income (loss) from equity method foreign	Income Statement	Difference	Diffe	rence	per Tax Return
	corporations					
2	Gross foreign dividends not previously taxed			-		
3	Subpart F, QEF, and similar income inclusions					· · · · ·
4	Section 78 gross-up					
5 6	Gross foreign distributions previously taxed - Income (loss) from equity method U.S.					
7	corporations U.S. dividends not eliminated in tax					
8	consolidation					
9	Income (loss) from U.S. partnerships					
10	Income (loss) from foreign partnerships					•
11	Income (loss) from other pass-through entities					
	Items relating to reportable transactions					
14	(attach statement)					
13	Interest income (attach Form 8916-A)					
14	Total accrual to cash adjustment					
15	Hedging transactions					
16	Mark-to-market income (loss)					
17	Cost of goods sold (attach Form 8916-A)					
18	Sale versus lease (for sellers and/or lessors)					
19	Section 481(a) adjustments					
20	Unearned/deferred revenue					,
21	Income recognition from long-term contracts					
22	Original issue discount and other imputed interest .					,
23a	Income statement gain/loss on sale,					
	exchange, abandonment, worthlessness, or other disposition of assets other than					
	inventory and pass-through entities					
b	Gross capital gains from Schedule D,					
	excluding amounts from pass-through entities					
C	Gross capital losses from Schedule D, excluding amounts from pass-through entities,					
	abandonment losses, and worthless stock					
						•
u	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through					
	entities, abandonment losses, and worthless stock losses					
e	Abandonment losses					
	Worthless stock losses (attach statement).					
g						
24	Capital loss limitation and carryforward used					-
25	Other income (loss) items with differences (attach statement)					
26	Total income (loss) items. Combine lines 1 through 25					
27	Total expense/deduction items (from Part					
	III, line 38)					
	Other items with no differences					
29a	Mixed groups, see instructions. All others, combine lines 26 through 28					
b	PC insurance subgroup reconciliation totals					
с 30	Life insurance subgroup reconciliation totals Reconciliation totals. Combine lines 29a					
	through 29c		المتعاجد المحا المحما المحم	(d)	ol Econo 4400	nago 1 line 00
184	Note. Line 30, column (a), mu	ist equal the amount on P	arci, line 11, and column	(u) must equ		
JSA					S	chedule M-3 (Form 1120) 2013 Page 41 of 186
3C2	731 2.000					5

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					Aquarion Water Company of N
_	edule M-3 (Form 1120) 2013				Technical Statement of Figge Dixor
Nar	ne of corporation (common parent, if con	solidated return)			Employer identification numbertachment
Ν	ACOUARIE UTILITIE:	S TNC			Page 40 of 148
	ck applicable box(es): (1) Consolidated		(3) X Consolidated elimination	ns (4) Subsidiar	y corp (5) Mixed 1120/L/PC group
	ck if a sub-consolidated: (6) 1120 gro		2 S. <del>L. 1993. 1</del>		,
-	ne of subsidiary (if consolidated return)		v		Employer identification number
	ACOUARIE UTILITIE		ELIMINATION		
			ncome Statement of Inc	Judible Cornere	tiono With Toxoble
		Expense/Deduction It			
9			100 To 2		
	Expense/Deduction Items	(a) Expense per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	<b>(d)</b> Deduction per Tax Return
	-				
1	U.S. current income tax expense				
2	U.S. deferred income tax expense				
3	State and local current income tax expense .				
4	State and local deferred income tax expense				
5	Foreign current income tax expense (other				
	than foreign withholding taxes)				
6	Foreign deferred income tax expense				
7	Foreign withholding taxes				
8	Interest expense (attach Form 8916-A)				
9	Stock option expense				
10	Other equity-based compensation				
11	Meals and entertainment				
12	Fines and penalties				
13	Judgments, damages, awards, and similar costs				
14	Parachute payments				
	Compensation with section 162(m) limitation				
	Pension and profit-sharing				
	Other post-retirement benefits				
	Deferred compensation				
	Charitable contribution of cash and tangible				
	property			-	
20	Charitable contribution of intangible property				
	Charitable contribution limitation/carryforward				
	Domestic production activities deduction				
	Current year acquisition or reorganization				
	investment banking fees.				
24	Current year acquisition or reorganization				
	legal and accounting fees				
25	Current year acquisition/reorganization other costs				
	Amortization/impairment of goodwill				
	Amortization of acquisition, reorganization,				
	and start-up costs				
28	Other amortization or impairment write-offs				
	Reserved				
	Depletion				
	Depreciation				
	Bad debt expense				•
	Corporate owned life insurance premiums				
34	Purchase versus lease (for purchasers and/or				
200	lessees)				
	Research and development costs • • • •				
	Section 118 exclusion (attach statement)				
37	Other expense/deduction items with				
38	differences (attach statement) • • • • • • • • • • • • • • • • • • •				
	lines 1 through 37. Enter here and on Part II, line				
	27, reporting positive amounts as negative and negative amounts as positive				

Schedule M-3 (Form 1120) 2013

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Sak	edule M-3 (Form 1120) 2013				Aquarion Water Company of NH Technical Statement of Fage Dixon
_	edule M-3 (Form 1120) 2013 ne of corporation (common parent, if con	solidated return)			Employer identification numbertachment 1
					Page 41 of 148
	<u>ACQUARIE UTILITIE</u>				20-4988304
	ck applicable box(es): (1) Consolidated		(3) Consolidated eliminations	(4) Subsidiary	corp (5) Mixed 1120/L/PC group
_	ck if a sub-consolidated: (6) 1120 gr ne of subsidiary (if consolidated return)	oup (7) 1120 eliminations			Employer identification number
					Employer identification number
	ADJUSTMENTS	· · · · · · · · · · · · · · · · · · ·	Chatemant of law		Alexa Mith Terreble
	Income per Return (	et Income (Loss) per Ir see instructions)	icome Statement of Ind	ciudible Corpora	ations with laxable
7.	Income (Loss) Items	(a) Income (Loss) per	<b>(b)</b> Temporary	(c) Permanent	(d) Income (Loss)
	ttach statements for lines 1 through 11) Income (loss) from equity method foreign	Income Statement	Difference	Difference	per Tax Return
	corporations				
2	Gross foreign dividends not previously taxed				
3	Subpart F, QEF, and similar income inclusions				
4	Section 78 gross-up				
56	Gross foreign distributions previously taxed - Income (loss) from equity method U.S.				
7	corporations U.S. dividends not eliminated in tax			2007 2017	
8	consolidation				
9	Income (loss) from U.S. partnerships				
10	Income (loss) from foreign partnerships				
11	Income (loss) from other pass-through entities				
	Items relating to reportable transactions				
14	(attach statement)				
13	Interest income (attach Form 8916-A)				
14	Total accrual to cash adjustment				
15	Hedging transactions				
16	Mark-to-market income (loss)				
17	Cost of goods sold (attach Form 8916-A)	()			()
	Sale versus lease (for sellers and/or lessors)	-			
19	Section 481(a) adjustments				
20	Unearned/deferred revenue				
21	Income recognition from long-term contracts	-			
22	Original issue discount and other imputed interest				
23a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities				
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities				
C	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e	Abandonment losses				
	Worthless stock losses (attach statement). Other gain/loss on disposition of assets other than inventory				
24 25	Capital loss limitation and carryforward used Other income (loss) items with differences				
26	(attach statement) Total income (loss) items. Combine lines 1 through 25				
27	Total expense/deduction items (from Part III, line 38)				
	Other items with no differences				
b	PC insurance subgroup reconciliation totals				
	Life insurance subgroup reconciliation totals Reconciliation totals. Combine lines 29a through 29c				
	Note. Line 30, column (a), mu	st equal the amount on P	art I, line 11, and column	(d) must equal Fo	orm 1120, page 1, line 28.
JSA	724 0 000				Schedule M-3 (Form 1120) 2013 Page 43 of 186

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						quarion Water Company of NH
	nedule M-3 (Form 1120) 2013					hnical Statement of Fage Dixon
Nar	ne of corporation (common parent, if con	solidated return)			Employer	identification numbertachment 1
N	ACOUARIE UTILITIE	S INC			20-	Page 42 of 148
	ck applicable box(es): (1) Consolidated		(3) Consolidated elimination	ns (4) Subsidiar	y corp (5)	Mixed 1120/L/PC group
	ck if a sub-consolidated: (6) 1120 gro				, (.)	
	ne of subsidiary (if consolidated return)				Employer	identification number
7	DJUSTMENTS					
		t Incomo (Loss) por la	come Statement of Inc	Judible Corpora	tione W	ith Taxabla
		Expense/Deduction It				
-	Expense/Deduction Items		100 M	(0)		(d)
	Expense/Deduction items	(a) Expense per	<b>(b)</b> Temporary	<b>(c)</b> Permanent		Deduction per
		Income Statement	Difference	Difference		Tax Return
	U.S. current income tax expense					
	U.S. deferred income tax expense					
	State and local current income tax expense .					
	State and local deferred income tax expense					
5	Foreign current income tax expense (other					
	than foreign withholding taxes)					
	Foreign deferred income tax expense					
	Foreign withholding taxes					
	Interest expense (attach Form 8916-A)					
	Stock option expense					
	Other equity-based compensation					
	Meals and entertainment					
	Fines and penalties					
	Judgments, damages, awards, and similar costs .					
	Parachute payments					
	Compensation with section 162(m) limitation					
	Pension and profit-sharing					
	Other post-retirement benefits					
	Deferred compensation					
19	Charitable contribution of cash and tangible					
	property					
	Charitable contribution of intangible property					
	Charitable contribution limitation/carryforward					·
	Domestic production activities deduction					
23	Current year acquisition or reorganization					
-	investment banking fees					
24	Current year acquisition or reorganization					
	legal and accounting fees					
	Current year acquisition/reorganization other costs					
	Amortization/impairment of goodwill					-0.
27	Amortization of acquisition, reorganization,					
	and start-up costs					
	Other amortization or impairment write-offs.					
						-
	Depletion					
	Bad debt expense					
	Corporate owned life insurance premiums					
34	Purchase versus lease (for purchasers and/or					
	Research and development costs					
	Section 118 exclusion (attach statement)					-0.
37	Other expense/deduction items with differences (attach statement) • • • • • •					
38	Total expense/deduction items. Combine					
	lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and					
	negative amounts as positive					

JSA 3C2732 2.000 Schedule M-3 (Form 1120) 2013

## Form **1125-A** (Rev. December 2012)

## **Cost of Goods Sold**

REDACTED Aquarion Water Company of NH Technical Statement of Troy Dixon Attachment 1 OMB No. 1574392223 of 148

	ment of the Treasury Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B. I Revenue Service Information about Form 1125-A and its instructions is at www.irs.gov/form11	125a
Name		Employer identification number
	MACQUARIE UTILITIES INC. & SUBS	20-4988304
1	Inventory at beginning of year	
2	Purchases	_
3	Cost of labor	_
4	Additional section 263A costs (attach schedule)	-
5	Other costs (attach schedule)	-
6	Total. Add lines 1 through 5         6	-
7	Inventory at end of year	-
8 9a	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)       8         Check all methods used for valuing closing inventory:       0         (i)       Cost	
	(ii) Lower of cost or market	
	(iii) X Other (Specify method used and attach explanation.) ► <u>MOVING_AVERAGE_COST</u>	
b	Check if there was a writedown of subnormal goods	· · · · · · · · · · ► 🛄
C	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)	▶∟
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	
e	If property is produced or acquired for resale, do the rules of section 263A apply to the entity (see instructions)?	Yes No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If " attach explanation	

Section references are to the Internal Revenue Code unless otherwise noted.

## General Instructions

### Purpose of Form

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

### Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

### Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

**Exception for certain taxpayers.** If you are a qualifying taxpayer or a qualifying small business taxpayer (defined below), you can adopt or change your accounting method to account for inventoriable items in the same manner as materials and supplies that are not incidental.

Under this accounting method, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method).

If you account for inventoriable items in the same manner as materials and supplies that are not incidental, you can currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs. See the instructions for lines 2 and 7.

For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on adopting or changing to this method of accounting, see Form 3115, Application for Change in Accounting Method, and its instructions.

**Qualifying taxpayer.** A qualifying taxpayer is a taxpayer that, (a) for each prior tax year ending after December 16, 1998, has average annual gross receipts of \$1 million or less for the 3 prior tax years and (b) its business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2001-10, 2001-2 I.R.B. 272.

**Qualifying small business taxpayer.** A qualifying small business taxpayer is a taxpayer that, (a) for each prior tax year

ending on or after December 31, 2000, has average annual gross receipts of \$10 million or less for the 3 prior tax years, (b) whose principal business activity is not an ineligible activity, and (c) whose business is not a tax shelter (as defined in section 448 (d)(3)). See Rev. Proc. 2002-28, 2002-18, I.R.B. 815.

**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

• The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.

 Real property or personal property (tangible and intangible) acquired for resale.

• The production of real property and tangible personal property by a corporation for use in its trade or business or in an activity engaged in for profit.

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

Form **1125-A** (12-2012) Page 45 of 186

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Form 1125-E

(Rev. December 2013)

## **Compensation of Officers**

REDACTED Aquarion Water Company of NH Technical Statement of Troy Dixon Attachment 1 OMB No. 15485922245 of 148

Department of the Treasury Internal Revenue Service Name

Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.

Information about Form 1125-E and its separate instructions is at www.irs.gov/form1125e.

Employer identification number 20-4988304

MACQUARIE UTILITIES INC. & SUBS

### Note. Complete Form 1125-E only if total receipts are \$500,000 or more. See instructions for definition of total receipts.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to	Percent of	stock owned	(f) Amount of
	(see instructions)	business	(d) Common	(e) Preferred	compensation
1		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
2 Total compensation of officer	s			2	
3 Compensation of officers clai	med on Form 1125-A or elsev	where on return .		3	
4 Subtract line 3 from line 2 appropriate line of your tax re	turn				
For Paperwork Reduction Act Notice,	see separate instructions.				1125-E (Rev. 12-201)

-orm	4562	Depred	ciation and Am	ortiza	atio	on		rechr	tical Statements of Troy2
		·	Information on Lis						Attachmo 20P gt 45 of
	ent of the Treasury Revenue Service (99)	See separate instru		ach to you		••			Attachment Sequence No. 179
A REAL PROPERTY AND INC.	) shown on return	ooparate motio							Identifying number
MACO	UARIE UTILITIES	INC. & SUBS							20-4988304
	s or activity to which this form								
		N & AMORTIZATION							
Part I		ense Certain Property l e any listed property, con		you com	nple	ete Part I.			
1 Ma	aximum amount (see inst	tructions)	**********	*****	к.	******		1	
		roperty placed in service (see i						2	
		179 property before reduction						3	
5 Do	lar limitation for tax year. Subtr	btract line 3 from line 2. If zero ract line 4 from line 1. If zero or less, ente	r -0 If married filing				• • •	4	
sep 6		Description of property	(b) Cost (bu			1	d cost		
	(2) -								
7 Lis	sted property. Enter the a	amount from line 29		N N 100 AN	7				-
	contrastication and the second provides of the second s	on 179 property. Add amounts	in column (c), lines 6 and	7				8	1
9 Te	entative deduction. Enter t	the smaller of line 5 or line 8						9	
0 Ca	arryover of disallowed de	duction from line 13 of your 2	012 Form 4562		• x			10	
		. Enter the smaller of busine							
		ction. Add lines 9 and 10, but		1	A.Y. 40	<u>,</u>		12	
		duction to 2014. Add lines 9 a			13				
		III below for listed property. Inste ciation Allowance and O		o not inc	lud	e listed prope	rtv )	(See	instructions )
		wance for qualified proper							
					· ·			1.4	
		tructions)						14 15	
		ng ACRS)						16	
Part	MACRS Deprec	ciation (Do not include liste	ed property.) (See instr	ructions.)		~			
			Section A						
7 M/	ACRS deductions for ass							-	-
1990 CONT			ars beginning before 2013					17	I
	you are electing to gro set accounts, check here	oup any assets placed in se	ervice during the tax yea	arinto or	ne c	or more genera			Į
	you are electing to gro set accounts, check here	oup any assets placed in se - Assets Placed in Service	ervice during the tax yea e During 2013 Tax Yea	ar into or In Using f	ne c  the	or more genera			ystem
as	you are electing to gro set accounts, check here <b>Section B</b> (a) Classification of proper	Assets Placed in set     Assets Placed in Service     (b) Month and year	ervice during the tax yea e During 2013 Tax Yea	arinto or	ne c  the	or more genera	al reciat		
as 9a 3	you are electing to gro set accounts, check here Section B (a) Classification of proper 3-year property	Assets Placed in Service     (b) Month and year     placed in	e During 2013 Tax yea (c) Basis for depreciation (business/investment use	ar into or <b>TUsing</b> 1 (d) Recove period 3.00	ne c  the ry 0	or more genera ▶ General Dep	neciat (f) M DB	i <b>on S</b>	(g) Depreciation deductio
as 9a 3 b 5	you are electing to gro set accounts, check here Section B (a) Classification of proper 3-year property 5-year property	Assets Placed in Service     (b) Month and year     placed in	e During 2013 Tax yea (c) Basis for depreciation (business/investment use	ar into or <b>I Using</b> 1 (d) Recove period 3.00 5.00	the sry 0	or more genera 	reciat (f) M DB 200	ethod	(g) Depreciation deductio
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ма	COUARTE UTTLT	TTES INC. & S	SUBS									Aqua	rion Wat	er <u>Com</u>	EDACTEI
-	COUARIE UTILI n 4562 (2013)	operty (Include		00	ortoin	otho	, vohi	ioloo	oortoin	00000	utoro	Technic	al Stater	nent of 1	reage i20
Ρđ	entertainm	ent, recreation, o	r amuseme	ent.)						-				Page	46 of 14
	Note: For a	ny vehicle for wh is (a) through (c) of	ich you are	using	g the s	tandaro	milea	ge ra	te or dec	lucting	lease	expense	э, сотр	olete <b>or</b>	<b>ily</b> 24a,
	(C)/	Depreciation and				<i></i>			•	imits for	rpasse	naer au	tomobile	es.)	i
24a	Do you have evidence						es	1	24b If "\				2017	Yes	No
	(a)	(b)	(c)		(a)		(e)		(f)	(	g)	(	h)	(	i)
	Type of property (list vehicles first)	Date placed in service	Business/ investment use percentage	Cost	(d) or other b		sis for dep siness/inv use only	estment	Recovery period		hod/ ention		ciation action		section cost
25	Special depreciation the tax year and us										. 25				
26	Property used more	re than 50% in a q	ualified busin	ess us	e:										
			9	20											
			9												
• <u></u>			9	-											
27	Property used 50%	6 or less in a qualif	T	T		- T			r			1			
•			9							S/L -					
			9							S/L -				-	
	A 1 7	(L) (L) (L) (D)	9	-1	<b>T</b>		04			S/L -	-			-	
28	Add amounts in co Add amounts in co	olumn (h), lines 25 Jumn (i), line 26, E	through 27.	Enter	here ar	nd on III	ne 21, j	bage 1			. 28				
23		iumi (i), ime 20. L	Section										. 29		
Con	nplete this section fo	r vehicles used by								r" or n	olatod r	oreon	f you n	rovided	vehicles
to y	our employees, first an	swer the questions in	Section C to	see if y	ou meet	an exce	eption to	comp	leting this	section f	for those	vehicle	5.	lovided	Vernoles
			Ĩ		a)	Ĩ.	b)	1 î	(c)	T	d)	1	e)	(	f)
30	Total business/inve the year ( <b>do not</b> in				icle 1		icle 2	V	ehicle 3	Vehi	icle 4	Veh	icle 5	Vehi	cle 6
31	Total commuting n														
			mmuting)												•
-	miles driven														
33	Total miles drive	en during the y	ear. Add												
	lines 30 through 3														
34	Was the vehicle			Yes	No	Yes	No	Yes	i No	Yes	No	Yes	No	Yes	No
	use during off-duty	hours?													
35	Was the vehicle		3												
	than 5% owner or														
36	Is another vehic														
	use?		10												
		ction C - Questio	× 1010 002												
	swer these question				eption to	o comp	leting	Sectio	on B for v	ehicles	used b	y empl	oyees v	vho are	e not
mo	re than 5% owners o	•	•											N	N
37				-						, includ	ling co	mmutin	ig, by	Yes	No
38	your employees? Do you maintain				ohihite		 al uco		hicles o		 ommu	ting by			
50	employees? See th														
39															•
40							in info	rmatic	on from	your er	nplove	es aboi	ut the		
	use of the vehicles		155		1.5										
41	Do you meet the re					e demo	nstratio	on use	? (See ins	truction	is.)				
	Note: If your answ	ver to 37, 38, 39, 4	0, or 41 is "	Yes," d	o not co	omplete	Sectio	n B fo	r the cove	ered veh	icles.				
Pa	rt VI Amortizat	ion													
	(a)	of costs	(b) Date amortiz	zation	A	(c)			(b)	ation	(e Amorti	zation	A	(f)	
	Description of	01 00818	begins		An	nortizable	amount		Code se	GUUN	perio percei	~	Amortiza	ation for th	ns year
42	Amortization of cos	sts that begins dur	ing your 201	3 tax	year (se	e instru	uctions	):							
_															
43	Amortization of co											43			
44	Total. Add amount	s in column (f). Se	e the instruc	ctions	for whe	<u>re to re</u>	port .	<u></u>			<u></u>	44			

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			Sal	es of Bus	siness Prop	ertv			ion Water Company of NH
	4797	5			sions and Recar			recnnica	A Statement of Troy Dixon OMB No. 1545-0184 Attachment 1
Forr	n <b>4/3/</b>				179 and 280F(b				20795 <sup>47 of 148</sup>
Depa	irtment of the Treasury				to your tax return				Attachment 97
-	nal Revenue Service	▶ Informatio	on about Form	4797 and its s	eparate instruction	ons is at www.ir	s.gov/fori		Sequence No. 27
	ie(s) shown on return								ng number
-	CQUARIE UTIL				ou for 2013 on Fo		000 6 /	1 1	88304
1	substitute statemer	it) that you are ir	cluding on line 2	, 10, or 20 (see	instructions)	********		. 1	
Pa					or Business and ore Than 1 Year			ons Fro	om Other
2	<b>(a)</b> Descript of proper		(b) Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost o basis, improvem expense	plus ents and	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	STMT 71								
								_	-
3	Gain, if any, from F	orm 4684, line 3	9			* * * * * * * * *		. 3	,
4					r 37				~
5					4				
6									
7					appropriate line as fol				
					rations. Report the nedule K, line 9. Skip				
	line 7 on line 11 b	elow and skip line recaptured in	nes 8 and 9. If li	ne 7 is a gain a enter the gain	If line 7 is zero or a nd you did not have from line 7 as a lo w.	any prior year sec	tion 1231		
8	Nonrecaptured net	section 1231 lo	sses from prior ye	ears (see instruct	ions)			. 8	
9	Subtract line 8 fror	n line 7. If zero o	or less, enter -0 I	f line 9 is zero, e	enter the gain from li	ne 7 on line 12 be	low. If line		
					w and enter the gai				
					5)			. 9	
	rt II Ordinary O								
10	Ordinary gains and	losses not inclu	uded on lines 11	through 16 (incli	ude property held 1 ye	ear or less):		1	
·									
11	Loss if any from li	no 7					L	. 11	
12	Gain, if any, from I	ine 7 or amount	from line 8, if app	licable				. 12	
13									
14	Net gain or (loss) f	rom Form 4684,	lines 31 and 38a					14	
15									-01
16									
17									
18	For all except indiv and b below. For in	dual returns, en	ter the amount fr	om line 17 on t	he appropriate line o	f your return and s	skip lines a		
а	part of the loss fro	m income-produ	icing property on	Schedule A (Fo	nn (b)(ii), enter that p orm 1040), line 28, a	and the part of the	loss from		
	property used as	an employee or	n Schedule A (F	Form 1040), lin	e 23. Identify as fr	om "Form 4797,	line 18a."	1	
L					on line 18a. Enter her				
	Penerwark Peduati				A THE TOAL ENLER HE		to, inte 14	100	Earm 4707 (2012)

For Paperwork Reduction Act Notice, see separate instructions.

Form 4797 (2013)

(see instructions) (a) Description of section 1245, 1250, 1252, 1254	. or 12	55 property:		(b) Date acquired	(c) Date sold (mo.,
	, 01 120			(mo., day, yr.)	day, yr.)
}					
These columns relate to the properties on lines 19A through 1	9D. 🕨	Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing	.) 20				
Cost or other basis plus expense of sale	21				
Depreciation (or depletion) allowed or allowable	. 22				
Adjusted basis. Subtract line 22 from line 21	. 23				
Total gain. Subtract line 23 from line 20	. 24				
If section 1245 property:					
a Depreciation allowed or allowable from line 22	-				
<b>b</b> Enter the <b>smaller</b> of line 24 or 25a					
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	. 26a				
b Applicable percentage multiplied by the smaller of					
line 24 or line 26a (see instructions)	. 26b				
c Subtract line 26a from line 24. If residential rental property	,				
or line 24 is not more than line 26a, skip lines 26d and 26e	. 26c				
d Additional depreciation after 1969 and before 1976	. 26d				
e Enter the smaller of line 26c or 26d	. 26e				
f Section 291 amount (corporations only)	. 26f				
g Add lines 26b, 26e, and 26f	. 26g				
If section 1252 property: Skip this section if you did no dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses					
<b>b</b> Line 27a multiplied by applicable percentage (see instructions					
c Enter the smaller of line 24 or 27b	. 27c				
<ul> <li>a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)</li> </ul>					
b Enter the smaller of line 24 or 28a	. 28b				
If section 1255 property:					
a Applicable percentage of payments excluded from					
income under section 126 (see instructions)	. 29a				
b Enter the smaller of line 24 or 29a (see instructions)	. 29b				
Immary of Part III Gains. Complete prope	rty co	lumns A through	D through line 29	before going to li	ne 30.
Total gains for all properties. Add property columns					
Add property columns A through D, lines 25b, 26g,					
Subtract line 31 from line 30. Enter the portion from	om cas	ualty or theft on Form	4684, line 33. Enter	the portion from	
other than casualty or theft on Form 4797, line 6					
art IV Recapture Amounts Under Section (see instructions)	ns 17	9 and 280F(b)(2)	When Business	Use Drops to 50%	or Less
				(a) Section 179	(b) Section 280F(b)(2)
Section 179 expense deduction or depreciation allo	wable i	n prior years			
Recomputed depreciation (see instructions)				1	

Form 4797 (2013)

Recapture amount. Subtract line 34 from line 33. See the instructions for where to report .

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Form 4797 (2013)

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Form 8916-A

## Supplemental Attachment to Schedule M-3

Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.
 Information about Form 8916-A and its instructions is at www.irs.gov/form1120.

Department of the Treasury Internal Revenue Service Name of common parent

MACQUARIE UTILITIES INC.

Technie MBie Heffer 3991 og Dixon 2013 ge 49 of 148

Aquarion Water Company of NH

REDACTED

Employer identification number 20-4988304

Employer identification number

Name of subsidiary

Pa	TL Cost of Goods Sold		Ĩ	Ť	
	Cost of Goods Sold Items	<b>(a)</b> Expense per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	<b>(d)</b> Deduction per Tax Return
1	Amounts attributable to cost				
	flow assumptions				
	5				
2	Amounts attributable to:				
а	Stock option expense				
b	K PA				
	compensation				
с	Meals and entertainment				
Ŭ					
d	Parachute payments				
e	-				
6	162(m) limitation				
	Pension and profit sharing				
f	Pension and profit sharing				
g	Other post-retirement benefits .				
h	Deferred compensation				
	_				
i	Reserved				
J	Amortization				
k	Depletion				
I	Depreciation				
m	Corporate owned life insurance				
	premiums				
n	Other section 263A costs				
3	Inventory shrinkage accruals				
4	Excess inventory and				
	obsolescence reserves				
5	Lower of cost or market write-				
	downs				
6	Other items with differences				
	(attach statement)				
	,				
7	Other items with no differences				
	NERVENTIONED SEAMEDINGEN DELATION SECURITZ EDUCATION REPORTED				
8	Total cost of goods sold. Add lines 1 through 7 in columns				
	a, b, c, and d. Enter totals on the				
	applicable Schedule M-3. See				

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### MACQUARIE UTILITIES INC. Form 8916-A (2013)

#### Attachment 1 Part II Interest Income Page 50 of 148 (d) (a) (b) (c) Income (Loss) per Income Temporary Permanent Income (Loss) per Interest Income Item Difference Tax Return Statement Difference 1 Tax-exempt interest income 2 Interest income from hybrid securities Sale/lease interest income 3 4a Intercompany interest income - From outside tax affiliated group 4 b Intercompany interest income - From tax affiliated group Other interest income 5 STMT 76 6 Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See the instructions. Part III Interest Expense (d) (a) (b) (c) Deduction per Tax Return Permanent Expense per Income Temporary Interest Expense Item Statement Difference Difference 1 Interest expense from hybrid securities 2 Lease/purchase interest expense 3a Intercompany interest expense - Paid to outside tax affiliated group 3 b Intercompany interest expense - Paid to tax affiliated group 4 Other interest expense STMT 77 Total interest expense. Add 5 lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.

Form 8916-A

## Supplemental Attachment to Schedule M-3

Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.
 Information about Form 8916-A and its instructions is at www.irs.gov/form1120.

Department of the Treasury Internal Revenue Service Name of common parent

MACQUARIE UTILITIES INC.

TechnicaMBtatenftafffaffage Dixon 2013ge 51 of 148

Aquarion Water Company of NH

REDACTED

Employer identification number

20-4988304 Employer identification number

20-4988304

Name of subsidiary

# MACOUARIE UTILITIES INC

	Cost of Goods Sold Items	(a) Expense per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	<b>(d)</b> Deduction per Tax Return
1	Amounts attributable to cost				
	flow assumptions				
2	Amounts attributable to:				
а	Stock option expense				
b	Other equity based				
	compensation				
C	Meals and entertainment				
d	Parachute payments				
e	Compensation with section				
	162(m) limitation				
f	Pension and profit sharing				
g	Other post-retirement benefits				,
h	Deferred compensation				
1	Reserved				
J	Amortization				
k	Depletion				,
I	Depreciation				
m	Corporate owned life insurance				
	premiums		-		
n	Other section 263A costs				
3	Inventory shrinkage accruals				
4	Excess inventory and				
	obsolescence reserves				
5	Lower of cost or market write-				
	downs				
6	Other items with differences				
	(attach statement)				
10 m					
7	Other items with no differences				
8	<b>Total cost of goods sold.</b> Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the				
	applicable Schedule M-3. See instructions				

For Paperwork Reduction Act Notice, see instructions.

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### MACQUARIE UTILITIES INC. Form 8916-A (2013)

	n 8916-A (2013)				Attachme
2	art II Interest Income			1	Page 52 of
	Interest Income Item	<b>(a)</b> Income (Loss) per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	(d) Income (Loss) per Tax Return
ľ.	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4 a	Intercompany interest income - From outside tax affiliated group				
Ь	Intercompany interest income - From tax affiliated group				
5	Other interest income				
5	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See the instructions.				
Pá	art III Interest Expense				
	Interest Expense Item	(a) Expense per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	(d) Deduction per Tax Return
I	Interest expense from				
	hybrid securities				
2	Lease/purchase interest				
	expense				

expense				
Intercompany interest				
expense - Paid to outside				
tax affiliated group				
Intercompany interest				
expense - Paid to tax				
affiliated group				
Other interest expense				
Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.				
	tax affiliated group Intercompany interest expense - Paid to tax affiliated group Other interest expense Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3.	Intercompany interest expense - Paid to outside tax affiliated group Intercompany interest expense - Paid to tax affiliated group Other interest expense Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3.	Intercompany interest expense - Paid to outside tax affiliated group Intercompany interest expense - Paid to tax affiliated group Other interest expense Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3.	Intercompany interest expense - Paid to outside tax affiliated group Intercompany interest expense - Paid to tax affiliated group Other interest expense Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3.

Form 8916-A

## **Supplemental Attachment to Schedule M-3**

Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S. ▶ Information about Form 8916-A and its instructions is at www.irs.gov/form1120.

Department of the Treasury Internal Revenue Service Name of common parent

MACQUARIE UTILITIES INC.

ge 53 of 148 2 Employer identification number

Aquarion Water Company of NH

Technical State her State of toy Dixon

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Attachment 1

20-4988304

Employer identification number 75-3216999

Name of subsidiary

## AOUARION HOLDINGS LLC

	Cost of Goods Sold				
	Cost of Goods Sold Items	(a) Expense per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	<b>(d)</b> Deduction per Tax Return
1	Amounts attributable to cost				
	flow assumptions				
2	Amounts attributable to:				
а	Stock option expense				
b	Other equity based				,
	compensation				
C	Meals and entertainment				
•					
d	Parachute payments				
e	Compensation with section				· · · · · · · · · · · · · · · · · · ·
	400() IIIIII				
f	Pension and profit sharing				
1	rension and prontenaning				
	Other pest retirement henefit				
g	Other post-retirement benefits				
ж.	Deferred company the				
h	Deferred compensation				
I	Reserved				,
J	Amortization				
k	Depletion				
I	Depreciation				
m	Corporate owned life insurance				
	premiums				
n	Other section 263A costs				
3	Inventory shrinkage accruals				,
4	Excess inventory and				
	obsolescence reserves				
5	Lower of cost or market write-				
	downs				
6	Other items with differences				
	(attach statement)				
	14 m - 144 m - 144 m - 145 m -				
7	Other items with no differences				
8	Total cost of goods sold. Add				
	lines 1 through 7 in columns				
	a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions				

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### AQUARION HOLDINGS LLC Form 8916-A (2013)

	rt II Interest Income				Attachmen
	Interest Income Item	(a) Income (Loss) per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	(d) Income (Loss) per Tax Return
l	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income - From outside tax affiliated group				
4 b	Intercompany interest income - From tax affiliated group				
5	Other interest income				
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See the instructions.				
Ра	rt III Interest Expense				
			(b)	(c)	(d)
	Interest Expense Item	(a) Expense per Income Statement	Temporary Difference	Permanent Difference	Deduction per Tax Return
1	Interest expense from	Expense per Income	Temporary	Permanent	Deduction per Tax Return
1 2		Expense per Income	Temporary	Permanent	Deduction per Tax Return
2	Interest expense from hybrid securities Lease/purchase interest	Expense per Income	Temporary	Permanent	Deduction per Tax Return
2 3 a	Interest expense from hybrid securities Lease/purchase interest expense Intercompany interest expense - Paid to outside	Expense per Income	Temporary	Permanent	Deduction per Tax Return
2 3 a	Interest expense from hybrid securities Lease/purchase interest expense Intercompany interest expense - Paid to outside tax affiliated group Intercompany interest expense - Paid to tax	Expense per Income	Temporary	Permanent	Deduction per Tax Return

Form 8916-A

Department of the Treasury Internal Revenue Service

## Supplemental Attachment to Schedule M-3

Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.
 Information about Form 8916-A and its instructions is at www.irs.gov/form1120.

REDACTED Aquarion Water Company of NH

Technical State 1545 - 399 Toy Dixon

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Name of common parent MACQUARIE UTILITIES INC.

Name of subsidiary

Employer	identification	numbe

06-0852232

Employer identification number 20-4988304

AOUARION COMPANY
Part I Cost of Goods Sold

	Cost of Goods Sold Items	<b>(a)</b> Expense per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	<b>(d)</b> Deduction per Tax Return
1	Amounts attributable to cost				
	flow assumptions				
2	Amounts attributable to:				
a b	Stock option expense Other equity based compensation				
C	Meals and entertainment				
d e	Parachute payments Compensation with section 162(m) limitation				
f	Pension and profit sharing				
g	Other post-retirement benefits .				
h	Deferred compensation				
I	Reserved				
J	Amortization				
k	Depletion				
l m	Depreciation				
	premiums				
n	Other section 263A costs				
3	Inventory shrinkage accruals				
4	Excess inventory and obsolescence reserves				
5	Lower of cost or market write-				
6	downs				
	(attach statement)				
7	Other items with no differences				
8	<b>Total cost of goods sold.</b> Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions				

For Paperwork Reduction Act Notice, see instructions.

Form 8916-A (2013)

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### AQUARION COMPANY Form 8916-A (2013)

		(a)	(b)	(c)	(d)
	Interest Income Item	Income (Loss) per Income Statement	Temporary Difference	Permanent Difference	Income (Loss) per Tax Return
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4 a	Intercompany interest income - From outside tax affiliated group				
۱b	Intercompany interest income - From tax affiliated group				
5	Other interest income				
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See the instructions.				
Pa	rt III Interest Expense				
	Interest Expense Item	(a) Expense per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from				
2	hybrid securities Lease/purchase interest expense				
3 a	and the second sec				
3 b	expense - Paid to tax affiliated group				
3 b 4					

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Department of the Treasury Internal Revenue Service

## **Supplemental Attachment to Schedule M-3**

Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S. ▶ Information about Form 8916-A and its instructions is at www.irs.gov/form1120. Attachment 1

Aquarion Water Company of NH Technical Statentett - 3991oy Dixon

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Attachine... ge 57 of 148 2

Name of common parent MACQUARIE UTILITIES INC.

Employer identification number 20-4988304 Employer identification number

06-0272360

Name of subsidiary

AOUARION WATER COMPANY OF CONNECTI		ost of Goods	one los tor	<u> </u>	0011110011001	-
	AOUART	ION WATER	COMPANY	OF	CONNECTICUT	Г

	Cost of Goods Sold Items	<b>(a)</b> Expense per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	<b>(d)</b> Deduction per Tax Return
1	Amounts attributable to cost				
-	flow assumptions				
2	Amounts attributable to:				
а	Stock option expense				
b	Other equity based				
	compensation				
C	Meals and entertainment				
d	Parachute payments				
e	Compensation with section				
	162(m) limitation	и П			
	Pension and profit sharing				
f	Pension and profit sharing				
~	Other post-retirement benefits				
g	Other post-retirement benefits .				
h	Deferred compensation				
T	Reserved				
					,
I	Amortization				
	100 14 54 500 100 14 54 550 1005				
k	Depletion				
	-				
I	Depreciation				
m	Corporate owned life insurance				
	premiums				
	12-102 500 _00000 m H				
n	Other section 263A costs				
2	Inventen, ebsinten				
3	Inventory shrinkage accruals				
4	Excess inventory and obsolescence reserves				
5	Lower of cost or market write-				
	downs				
6	Other items with differences			+	+
-	(attach statement)				
	· · · · · · · · · · · · · · · · · · ·				
7	Other items with no differences				
8	Total cost of goods sold. Add				
	lines 1 through 7 in columns a, b, c, and d. Enter totals on the				
	applicable Schedule M-3. See				
	instructions				

For Paperwork Reduction Act Notice, see instructions.

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# AQUARION WATER COMPANY OF CONNECTICUT Form 8916-A (2013)

Pa	rt II Interest Income				Attachment Page 58 of 14
	Interest Income Item	(a) Income (Loss) per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest				
	income				
2	Interest income from hybrid				
	securities				
3	Sale/lease interest income				
4 a	Intercompany interest				
	income - From outside tax				
	affiliated group				
4 b	Intercompany interest				
	income - From tax				
	affiliated group				
5	Other interest income				
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See the instructions.				
Ра	rt III Interest Expense				
	Interest Expense Item	(a) Expense per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from				
	hybrid securities				
2	Lease/purchase interest				
	expense				
3 a	Intercompany interest				
	expense - Paid to outside				
	tax affiliated group				,
3 b	Intercompany interest				
	expense - Paid to tax				
	affiliated group				
4	Other interest expense				
5	Total interest expense. Add lines 1 through 4 in columns				
	a, b, c, and d. Enter total on				
	the applicable Schedule M-3. See instructions.				
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## **Supplemental Attachment to Schedule M-3**

Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S. ▶ Information about Form 8916-A and its instructions is at www.irs.gov/form1120.

Department of the Treasury Internal Revenue Service Name of common parent

MACQUARIE UTILITIES INC.

Technical State her State of toy Dixon Attachment 1 2 of 148

Aquarion Water Company of NH

REDACTED

Employer identification number

20-4988304

Name of subsidiary

Fe

Employer identification number
04-2169260

### AOUARION WATER COMPANY OF MASSACHUSETTS, INC Part I Cost of Goods Sold

	Cost of Goods Sold Items	<b>(a)</b> Expense per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	<b>(d)</b> Deduction per Tax Return
1	Amounts attributable to cost flow assumptions				
2	Amounts attributable to:				
a b	Stock option expense Other equity based compensation				
c	Meals and entertainment				
d e	Parachute payments Compensation with section 162(m) limitation				
f	Pension and profit sharing				
g	Other post-retirement benefits .				
h	Deferred compensation				
I	Reserved				
J	Amortization				
k	Depletion				
l m	Depreciation				
	premiums				
n	Other section 263A costs				
3 4	Inventory shrinkage accruals Excess inventory and obsolescence reserves				
5	Lower of cost or market write-				
6	Other items with differences (attach statement)				
7	Other items with no differences				
8	Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions				
For F	Paperwork Reduction Act Notice,	see instructions.			Form 6916-A (2013)

For Paperwork Reduction Act Notice, see Instructions.

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## AQUARION WATER COMPANY OF MASSACHUSETTS, INC. Form 8916-A (2013)

	rt II Interest Income	(a)	(b)	(0)	Page 60 o
	Interest Income Item	(a) Income (Loss) per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	(d) Income (Loss) per Tax Return
ľ	Tax-exempt interest income				
2	Interest income from hybrid securities				
	Sale/lease interest income				
la	Intercompany interest income - From outside tax affiliated group				
b	Intercompany interest income - From tax affiliated group			1	
5	Other interest income				
5	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See the instructions.				
Pa	rt III Interest Expense				
	Interest Expense Item	<b>(a)</b> Expense per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	<b>(d)</b> Deduction per Tax Return
L	Interest expense from				
	hybrid securities				
2	Lease/purchase interest expense				
Ba	Intercompany interest expense - Paid to outside tax affiliated group				
3 b	Intercompany interest				
	expense - Paid to tax				
	affiliated group				
L	Other interest expense				
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on				

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Department of the Treasury

Internal Revenue Service

## **Supplemental Attachment to Schedule M-3**

Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S. ▶ Information about Form 8916-A and its instructions is at www.irs.gov/form1120.

Name of common parent MACQUARIE UTILITIES INC. Employer identification number

20-4988304

Name of subsidiary

Employer identification number

Linployer	Inclusion in
02-0	)144390

#### AOUARION WATER COMPANY OF NEW HAMPSHIRE, INC Part I Cost of Goods Sold

	Cost of Goods Sold Items	<b>(a)</b> Expense per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	<b>(d)</b> Deduction per Tax Return
1	Amounts attributable to cost flow assumptions				
2	Amounts attributable to:				
a b	Stock option expense Other equity based compensation				
c	Meals and entertainment				
d e	Parachute payments Compensation with section 162(m) limitation				
f	Pension and profit sharing				
g	Other post-retirement benefits .				
h	Deferred compensation				
I	Reserved				
J	Amortization				
k	Depletion				
l m	Depreciation				
n	premiums				
3	Inventory shrinkage accruals .				
4	Excess inventory and obsolescence reserves				
5	Lower of cost or market write- downs				
6	Other items with differences (attach statement)				
7	Other items with no differences				
8	Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions				

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Aquarion Water Company of NH Technical State her State of toy Dixon

Attachment 1 2 2 ge 61 of 148

### AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC. Form 8916-A (2013)

	rt II Interest Income			1	Attachmen
	Interest Income Item	<b>(a)</b> Income (Loss) per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	(d) Income (Loss) per Tax Return
	Tax-exempt interest				
	income				
	Interest income from hybrid				
	securities				
	Sale/lease interest income				
a	Intercompany interest				
	income - From outside tax				
	affiliated group				
b	Intercompany interest				
	income - From tax				
	affiliated group				
	Other interest income				
;	Total interest income. Add				
	lines 1 through 5 in columns				
	a, b, c, and d. Enter total on the applicable Schedule M-3.				
	See the instructions.				
Pa	rt III Interest Expense				
		(2)	(b)	(c)	(d)
	Interest Expense Item	<b>(a)</b> Expense per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	(d) Deduction per Tax Return
	Interest Expense Item	Expense per Income	Temporary	Permanent	(d) Deduction per Tax Return
		Expense per Income	Temporary	Permanent	(d) Deduction per Tax Return
	Interest expense from	Expense per Income	Temporary	Permanent	(d) Deduction per Tax Return
	Interest expense from hybrid securities	Expense per Income	Temporary	Permanent	(d) Deduction per Tax Return
	Interest expense from hybrid securities Lease/purchase interest	Expense per Income	Temporary	Permanent	(d) Deduction per Tax Return
	Interest expense from hybrid securities Lease/purchase interest expense	Expense per Income	Temporary	Permanent	(d) Deduction per Tax Return
	Interest expense from hybrid securities Lease/purchase interest expense Intercompany interest expense - Paid to outside	Expense per Income	Temporary	Permanent	(d) Deduction per Tax Return
a	Interest expense from hybrid securities Lease/purchase interest expense Intercompany interest expense - Paid to outside tax affiliated group	Expense per Income	Temporary	Permanent	(d) Deduction per Tax Return
а	Interest expense from hybrid securities Lease/purchase interest expense Intercompany interest expense - Paid to outside tax affiliated group Intercompany interest	Expense per Income	Temporary	Permanent	(d) Deduction per Tax Return
а	Interest expense from hybrid securities Lease/purchase interest expense Intercompany interest expense - Paid to outside tax affiliated group Intercompany interest expense - Paid to tax	Expense per Income	Temporary	Permanent	(d) Deduction per Tax Return
a	Interest expense from hybrid securities Lease/purchase interest expense Intercompany interest expense - Paid to outside tax affiliated group Intercompany interest	Expense per Income	Temporary	Permanent	(d) Deduction per Tax Return
a	Interest expense from hybrid securities Lease/purchase interest expense Intercompany interest expense - Paid to outside tax affiliated group Intercompany interest expense - Paid to tax affiliated group Other interest expense	Expense per Income	Temporary	Permanent	(d) Deduction per Tax Return
a	Interest expense from hybrid securities Lease/purchase interest expense Intercompany interest expense - Paid to outside tax affiliated group Intercompany interest expense - Paid to tax affiliated group Other interest expense Total interest expense. Add	Expense per Income	Temporary	Permanent	(d) Deduction per Tax Return
	Interest expense from hybrid securities Lease/purchase interest expense Intercompany interest expense - Paid to outside tax affiliated group Intercompany interest expense - Paid to tax affiliated group Other interest expense Total interest expense. Add lines 1 through 4 in columns	Expense per Income	Temporary	Permanent	(d) Deduction per Tax Return
e b	Interest expense from hybrid securities Lease/purchase interest expense Intercompany interest expense - Paid to outside tax affiliated group Intercompany interest expense - Paid to tax affiliated group Other interest expense Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on	Expense per Income	Temporary	Permanent	(d) Deduction per Tax Return
a	Interest expense from hybrid securities Lease/purchase interest expense Intercompany interest expense - Paid to outside tax affiliated group Intercompany interest expense - Paid to tax affiliated group Other interest expense Total interest expense. Add lines 1 through 4 in columns	Expense per Income	Temporary	Permanent	(d) Deduction per Tax Return

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Aquarion Water Company of NH
Technical Biatenter 3991oy Dixon

Attachment 1

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Department of the Treasury Internal Revenue Service

## Supplemental Attachment to Schedule M-3

Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.
 Information about Form 8916-A and its instructions is at www.irs.gov/form1120.

Name of common parent MACQUARIE UTILITIES INC. 0. Employer identification number

20-4988304

Name of subsidiary

		Employer identification number
s,	INC	22-3388372

### AOUARION WATER CAPITAL OF MASSACHUSETTS, IN Part I Cost of Goods Sold

	Cost of Goods Sold Items	<b>(a)</b> Expense per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	<b>(d)</b> Deduction per Tax Return
1	Amounts attributable to cost				
	flow assumptions				
2	Amounts attributable to:				
a b	Stock option expense Other equity based compensation				
c	Meals and entertainment				
d e	Parachute payments Compensation with section 162(m) limitation				
f	Pension and profit sharing				
g	Other post-retirement benefits .				
h	Deferred compensation				
I	Reserved				
J	Amortization				
k	Depletion				
l m	Depreciation				
	premiums				
n	Other section 263A costs				
3	Inventory shrinkage accruals				
4	Excess inventory and obsolescence reserves				
5	Lower of cost or market write-				
6	downs				
	(attach statement)				
7	Other items with no differences				
8	Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions				

For Paperwork Reduction Act Notice, see instructions.

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# AQUARION WATER CAPITAL OF MASSACHUSETTS, INC Form 8916-A (2013)

a	rt II Interest Income				Attachin Page 64 c
	Interest Income Item	(a) Income (Loss) per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4 a	Intercompany interest income - From outside tax affiliated group				
4 b	Intercompany interest income - From tax affiliated group				
5	Other interest income				
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See the instructions.				
Ра	rt III Interest Expense				
	Interest Expense Item	(a) Expense per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from				
	hybrid securities				
2	Lease/purchase interest expense				
3 a					
	expense - Paid to outside				
	tax affiliated group				
3 b	Intercompany interest				
	expense - Paid to tax				

Form 8916-A (2013)

affiliated group

See instructions.

4

5

Other interest expense

Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3.

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	"
Page 67 c	f 186

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20-4988304

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Water Company of N	ιн

Aquarion Water Company of NH Technical State 1545 - 3991 oy Dixon Attachment 1 ge 65 of 148

(d)

Deduction per Tax

Return

(c)

Permanent

Difference

Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S. ▶ Information about Form 8916-A and its instructions is at www.irs.gov/form1120.

(b)

Temporary

Difference

Employer identification number

20

20-4988304

Employer identification number

20-0170573

a Stock option expense		flow assumptions			
b       Other equity based componsation	2	Amounts attributable to:			
b       Other equity based componsation	а	Stock option expense			
compensation		5 (A)			,
c       Meals and entertainment	2	(A) E			
d       Parachute payments					
d       Parachute payments	с	Meals and entertainment			
• Compensation with section 182(m) limitation		allochtetenens konstellen. Etterstallelensenensendet 🔹 🖬			
• Compensation with section 182(m) limitation	d	Parachute navments			
162(m) limitation		· · · · · · · · · · · · · · · · · · ·			
Image: Pension and profit sharing,					
g       Other post-retirement benefits .         h       Deferred compensation					
g       Other post-retirement benefits .         h       Deferred compensation	2				
h       Deferred compensation ,	T	Pension and profit sharing			
h       Deferred compensation ,					
i       Reserved	g	Other post-retirement benefits .	-		
i       Reserved					
J       Amortization ,	h	Deferred compensation			
J       Amortization ,					
k       Depletion	1	Reserved			
k       Depletion					
k       Depletion	J	Amortization			
I       Depreciation					
I       Depreciation	k	Depletion			
m       Corporate owned life insurance premiums         n       Other section 263A costs         3       Inventory shrinkage accruals         4       Excess inventory and obsolescence reserves         5       Lower of cost or market write-downs         6       Other items with differences (attach statement)					
m       Corporate owned life insurance premiums         n       Other section 263A costs         3       Inventory shrinkage accruals         4       Excess inventory and obsolescence reserves         5       Lower of cost or market write-downs         6       Other items with differences (attach statement)	T	Depreciation			
premiums					
n       Other section 263A costs         3       Inventory shrinkage accruals         4       Excess inventory and obsolescence reserves         5       Lower of cost or market write-downs		To start - Dollary in Distance Data. As his control of an effective descention of the			
3       Inventory shrinkage accruals.         4       Excess inventory and obsolescence reserves.         5       Lower of cost or market write-downs.         downs.		premums			
3       Inventory shrinkage accruals.         4       Excess inventory and obsolescence reserves.         5       Lower of cost or market write-downs.         downs.					
<ul> <li>4 Excess inventory and obsolescence reserves</li> <li>5 Lower of cost or market write-downs</li> <li>6 Other items with differences (attach statement)</li> <li>7 Other items with no differences</li> <li>8 Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions</li> </ul>	п	Other section 263A costs			
<ul> <li>4 Excess inventory and obsolescence reserves</li> <li>5 Lower of cost or market write-downs</li> <li>6 Other items with differences (attach statement)</li> <li>7 Other items with no differences</li> <li>8 Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions</li> </ul>					
obsolescence reserves		125. 259			
5       Lower of cost or market write- downs	4				
downs					
6       Other items with differences (attach statement)         7       Other items with no differences         8       Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions	5	a on on a managements a second source			
<ul> <li>(attach statement)</li></ul>					
7 Other items with no differences 8 Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions	6	Other items with differences			
8 Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions		(attach statement)			
8 Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions					
lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions	7	Other items with no differences			
lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions	8	Total cost of goods sold. Add			
applicable Schedule M-3. See instructions		lines 1 through 7 in columns			
instructions		a, b, c, and d. Enter totals on the			
		instructions			
	For P		see instructions.		Form 8916-A (2013)

MACQUARIE UTILITIES INC. Name of subsidiary HOMEOWNER SAFETY VALVE COMPANY F/K/A AQUARION SAFETY VALVE COMPANY

Cost of Goods Sold

Cost of Goods Sold Items

Amounts attributable to cost

Form 8916-A

Department of the Treasury Internal Revenue Service

Name of common parent

Part I

1

# **Supplemental Attachment to Schedule M-3**

(a)

Expense per

Income Statement

### Part II Interest Income Page 66 of 148 (c) Permanent (d) (a) (b) Income (Loss) per Income Temporary Income (Loss) per Interest Income Item Tax Return Difference Statement Difference 1 Tax-exempt interest income 2 Interest income from hybrid securities 3 Sale/lease interest income 4a Intercompany interest income - From outside tax affiliated group 4 b Intercompany interest income - From tax affiliated group 5 Other interest income 6 Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See the instructions. Part III Interest Expense

	Interest Expense Item	<b>(a)</b> Expense per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	<b>(d)</b> Deduction per Tax Return
1	Interest expense from hybrid securities				
2	Lease/purchase interest expense				
3 a	Intercompany interest expense - Paid to outside tax affiliated group				
3 b	Intercompany interest expense - Paid to tax affiliated group				
4	Other interest expense				
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.				

Form 8916-A

Department of the Treasury Internal Revenue Service

## Supplemental Attachment to Schedule M-3

Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.
 Information about Form 8916-A and its instructions is at www.irs.gov/form1120.

Name of common parent MACQUARIE UTILITIES INC. Employer identification number 20-4988304

Employer identification number

Name of subsidiary

MACQUARIE UTILITIES INC. & SUBS ELIMINATION

Pa	Cost of Goods Sold				
	Cost of Goods Sold Items	<b>(a)</b> Expense per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	<b>(d)</b> Deduction per Tax Return
1	Amounts attributable to cost				
	flow assumptions				
2	Amounts attributable to:				
-					
~	Stock option expanse				
a	Stock option expense				
b	Other equity based				
	compensation				
C	Meals and entertainment				
d	Parachute payments				
e	Compensation with section				
	162(m) limitation				
f	Pension and profit sharing				
g	Other post-retirement benefits				
h	Deferred compensation				
T	Becorred				
L	Reserved				
	•				
1	Amortization				
k	Depletion				
I	Depreciation				
m	Corporate owned life insurance				
	premiums				
n	Other section 263A costs				
3	Inventory shrinkage accruals				
4	Excess inventory and				,
	obsolescence reserves				
5	Lower of cost or market write-				
	downs				
6	Other items with differences				
U					
	(attach statement)				
_					
7	Other items with no differences				
8	Total cost of goods sold. Add				
	lines 1 through 7 in columns a, b, c, and d. Enter totals on the				
	applicable Schedule M-3. See				
	instructions				

For Paperwork Reduction Act Notice, see instructions.

REDACTED Aquarion Water Company of NH T<u>echnical Statenfeffe ସିଙ୍ଗୀoy D</u>ixon

2013<sup>Attachment 1</sup> 2013<sup>ge 67 of 148</sup>

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	rt II Interest Income	- <u> </u>		1	Attachmer Page 68 of 1
	Interest Income Item	<b>(a)</b> Income (Loss) per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	(d) Income (Loss) per Tax Return
ſ	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4 a	Intercompany interest income - From outside tax affiliated group				
4 b	Intercompany interest income - From tax affiliated group				
5	Other interest income				
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See the instructions.				
Ра	rt III Interest Expense				
	Interest Expense Item	(a) Expense per Income Statement	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from				
	hybrid securities				
2	Lease/purchase interest expense				
3 a	Intercompany interest expense - Paid to outside tax affiliated group				
3 b	Intercompany interest expense - Paid to tax affiliated group				
4	Other interest expense				
	Total interest expense. Add				

### MACQUARIE UTILITIES INC. & SUBS

### 20-4988304

	COMBINED	MACQUARIE	MACQUARIE ADJUSTMENTS	
Consolidated Schedules		UTILITIES INC. &		UTILITIES INC. &
1120 Page 1		SUBS ELIMINATION		SUBS

- 1a Gross receipts or sales
- 1b Returns and allowances
- 1c Balance
- Cost of goods sold 2
- 3 Gross profit
- 4 Dividends
- 5 Interest
- 6 Gross rents
- 7 Gross royalties
- Capital gain net 8 Net gain or (loss) 9
- from Form 4797 10 Other income
- 11 Total income
- 12 Compensation of officers
- 13 Salaries and wages
- 14 Repairs and maintenance
- Bad debts 15
- 16 Rents
- 17 Taxes and licenses
- 18 Interest
- Charitable contributions 19
- 20 Depreciation
- 21 Depletion
- 22 Advertising
- Pension, profit-sharing etc., plans 23
- 24 Employee benefit programs Domestic production activities deduction 25
- Other deductions 26
- 27 Total deductions
- Taxable income before NOL & Spec. Deductions 28
- NOL, Spec. deductions
- 29 NOL, 29 NOL, 39 Taxab 51 389082 1.000 Taxable income

REDACTED Aquarion Water Company of NH Technical Statement of Troy Dixon Page 69 of 148 Attachment 1 1

### MACQUARIE UTILITIES INC. & SUBS

### 20-4988304

	MACQUARIE	AQUARION HOLDINGS	AQUARION COMPANY	AQUARION WATER	AQUARION WATER	AQUARION WATER	AQUARION WATER	AQUARION WATER
Consolidated Schedules	UTILITIES INC.	LLC		COMPANY	COMPANY OF	COMPANY OF	COMPANY OF NEW	CAPITAL OF
1120 Page 1					CONNECTICUT	MASSACHUSETTS, INC	HAMPSHIRE, INC.	MASSACHUSETTS, INC
	20-4988304	75-3216999	06-0852232	80-0077570	06-0272360	04-2169260	02-0144390	22-3388372

- 1a Gross receipts or sales
- 1b Returns and allowances
- 1c Balance
- 2 Cost of goods sold
- 3 Gross profit
- 4 Dividends
- 5 Interest
- 6 Gross rents
- 7 Gross royalties
- 8 Capital gain net income Net gain or (loss) 9
- from Form 4797 Other income 10
- 11 Total income
- 12 Compensation of officers
- 13 Salaries and wages
- 14 Repairs and maintenance
- 15 Bad debts
- 16 Rents
- 17 Taxes and licenses
- 18 Interest
- Charitable contributions 19
- 20 Depreciation
- 21 Depletion
- 22 Advertising
- Pension, profit-sharing etc., plans 23
- 24 Employee benefit programs
- Domestic production activities deduction 25
- 26 Other deductions
- 27 Total deductions
- Taxable income before NOL & Spec. Deductions 28
- NOL, Spec. deductions
- 29 NOL, 30 30 Taxab J<u>SR</u> 389082 1.000 Taxable income

20-4988304

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### **Consolidated Schedules** 1120 Page 1

HOMEOWNER SAFETY VALVE COMPANY

20-0170573

- 1a Gross receipts or sales
- 1b Returns and allowances
- 1c Balance
- 2 Cost of goods sold
- 3 Gross profit
- 4 Dividends
- 5 Interest
- 6 Gross rents
- 7 Gross royalties
- Capital gain net 8 Net gain or (loss)
- 9 from Form 4797
- 10 Other income
- 11 Total income
- 12 Compensation of officers
- 13 Salaries and wages
- 14 Repairs and maintenance
- 15 Bad debts
- 16 Rents
- 17 Taxes and licenses
- 18 Interest
- 19 Charitable contributions
- 20 Depreciation
- 21 Depletion
- 22 Advertising
- Pension, profit-sharing etc., plans 23
- 24 Employee benefit programs Domestic production activities deduction 25
- 26 Other deductions
- 27 Total deductions
- Taxable income before NOL & Spec. Deductions 28
- NOL, Spec. deductions
- 29 NOL, 39 Taxab 51 389082 1.000 Taxable income

REDACTED Aquarion Water Company of NH Technical Statement of Troy Dixon Attachment 1 Page 71 of 148 m

1120 PAGE 1 DETAIL

LINE 10 - OTHER INCOME

AQUARION WATER COMPANY OF CONNECTICUT

\_\_\_\_\_

SUBTOTAL

AQUARION WATER COMPANY OF MASSACHUSETTS, INC.

\_\_\_\_\_\_

SUBTOTAL

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.

\_\_\_\_\_\_

SUBTOTAL

HOMEOWNER SAFETY VALVE COMPANY

OTHER INCOME

SUBTOTAL

TOTAL LINE 10 - OTHER INCOME

LINE 17 - TAXES (EXCLUDING INCOME TAXES)

### MACQUARIE UTILITIES INC.

\_\_\_\_\_

OTHER FRANCHISE TAX

SUBTOTAL

#### AQUARION COMPANY

PAYROLL TAXES

PROPERTY TAXES

SUBTOTAL

AQUARION WATER COMPANY OF CONNECTICUT

PAYROLL TAXES PROPERTY TAXES

SUBTOTAL

AQUARION WATER COMPANY OF MASSACHUSETTS, INC.

\_\_\_\_\_\_

PAYROLL TAXES PROPERTY TAXES

\_\_\_\_\_

SUBTOTAL

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.

\_\_\_\_\_

PAYROLL TAXES PROPERTY TAXES

SUBTOTAL

HOMEOWNER SAFETY VALVE COMPANY

\_\_\_\_\_\_

PAYROLL TAXES PROPERTY TAXES

SUBTOTAL

CONTINUED ON NEXT PAGE

LINE 17 - TAXES (EXCLUDING INCOME TAXES) (CONT'D)

\_\_\_\_\_

\_\_\_\_\_

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MACQUARIE UTILITIES INC. & SUBS ELIMINATION

\_\_\_\_\_

OTHER FRANCHISE TAX

SUBTOTAL

TOTAL - TAXES (EXCLUDING INCOME TAXES)

LINE 17 - OTHER STATE AND LOCAL TAXES

#### MACQUARIE UTILITIES INC.

CURRENT STATE INCOME TAXES

SUBTOTAL

AQUARION HOLDINGS LLC

CURRENT STATE INCOME TAXES

SUBTOTAL

AQUARION COMPANY

CURRENT STATE INCOME TAXES

SUBTOTAL

AQUARION WATER COMPANY OF CONNECTICUT

CURRENT STATE INCOME TAXES

SUBTOTAL

AQUARION WATER COMPANY OF MASSACHUSETTS, INC.

CURRENT STATE INCOME TAXES

SUBTOTAL

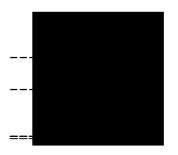
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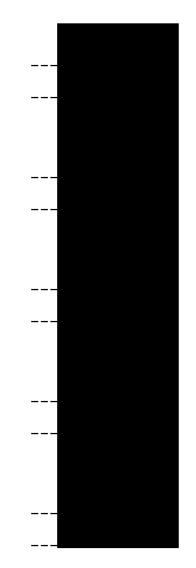
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1120 PAGE 1 DETAIL

LINE 17 - OTHER STATE AND LOCAL TAXES (CONT'D)

\_\_\_\_\_

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.

CURRENT STATE INCOME TAXES

SUBTOTAL

AQUARION WATER CAPITAL OF MASSACHUSETTS, INC CURRENT STATE INCOME TAXES

SUBTOTAL

HOMEOWNER SAFETY VALVE COMPANY

CURRENT STATE INCOME TAXES

SUBTOTAL

SUBTOTAL

TOTAL - OTHER STATE AND LOCAL TAXES

# LINE 19 - CONTRIBUTIONS DEDUCTION

- 1. TAXABLE INCOME (EXCLUDING CONTRIBUTIONS AND DOMESTIC PRODUCTION ACTIVITIES DEDUCTION)
- 2. LESS: NOL CARRYOVER
- 3. PLUS: CAPITAL LOSS CARRYBACK
- 4. TAXABLE INCOME WITHOUT REGARD TO CONTRIBUTIONS, SPECIAL DEDUCTIONS, DOMESTIC PRODUCTION ACTIVITIES DEDUCTION, NOL CARRYBACKS, AND CAPITAL LOSS CARRYBACKS
- 5. CONTRIBUTION DEDUCTION LIMITATION (TAXABLE INCOME X 10%)
- 6. AMOUNT OF DEDUCTIBLE CONTRIBUTIONS
- 7. CONTRIBUTION DEDUCTION (LESSER OF LINE 5 OR LINE 6)



NONE

## LINE 19 - 5 YEAR CONTRIBUTION CARRYOVER

------

YEAR ENDING	AMOUNT AVAILABLE	AMOUNT UTILIZED	CONVERTED TO NOL CARRYOVER	CARRYOVER TO NEXT YEAR
12/31/2008 12/31/2009 12/31/2010 12/31/2011 12/31/2012 12/31/2013		NONE NONE NONE NONE NONE NONE		
- TOTAL		NONE		

LINE 19 - CURRENT YEAR CONTRIBUTIONS

AQUARION WATER COMPANY OF CONNECTICUT

CHARITABLE CONTRIBUTIONS

SUBTOTAL

AQUARION WATER COMPANY OF MASSACHUSETTS, INC. CHARITABLE CONTRIBUTIONS

SUBTOTAL

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC. CHARITABLE CONTRIBUTIONS

SUBTOTAL

SUBTOTAL

TOTAL CURRENT YEAR CONTRIBUTIONS

LINE 26 - SUMMARY OF TRAVEL, MEALS AND ENTERTAINMENT

\_\_\_\_\_

AQUARION COMPANY

NET MEALS AND ENTERTAINMENT TO OTHER DEDUCTIONS

SUBTOTAL

CONTINUED ON NEXT PAGE

\_\_\_\_\_

20-4988304

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REDACTED Aquarion Water Sompany of NH Technical Statement of Troy Dixon Attachment 1 Page 78 of 148

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1120 PAGE 1 DETAIL

LINE 26 - SUMMARY OF TRAVEL, MEALS AND ENTERTAINMENT (CONT'D)

\_\_\_\_\_

AQUARION WATER COMPANY OF CONNECTICUT

NET MEALS AND ENTERTAINMENT TO OTHER DEDUCTIONS

\_\_\_\_\_\_

SUBTOTAL

SUBTOTAL

SUBTOTAL

HOMEOWNER SAFETY VALVE COMPANY

NET MEALS AND ENTERTAINMENT TO OTHER DEDUCTIONS

\_\_\_\_\_\_

SUBTOTAL

TOTAL LINE 26 - TRAVEL, MEALS AND ENTERTAINMENT

LINE 26 - OTHER DEDUCTIONS

MACQUARIE UTILITIES INC.

AUDIT AND LEGAL EXPENSES OUTSIDE SERVICES INSURANCE MISCELLANEOUS OTHER DEDUCTIONS

SUBTOTAL

\_\_\_\_

CONTINUED ON NEXT PAGE

STATEMENT 10 Page 80 of 186

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LINE 26 - OTHER DEDUCTIONS (CONT'D)

\_\_\_\_\_\_\_

AQUARION HOLDINGS LLC

AUDIT AND LEGAL EXPENSES OUTSIDE SERVICES MISCELLANEOUS OTHER DEDUCTIONS

SUBTOTAL

AQUARION COMPANY

TRAVEL, MEALS AND ENTERTAINMENT AUDIT AND LEGAL EXPENSES OUTSIDE SERVICES AFFILIATED COMPANY MANAGEMENT FEES DIRECTORS RETIREMENT MISCELLANEOUS OTHER DEDUCTIONS

\_\_\_\_\_

SUBTOTAL

AQUARION WATER COMPANY OF CONNECTICUT

AMORTIZATION TRAVEL, MEALS AND ENTERTAINMENT CUSTOMER ACCOUNTING IT EXPENSES OFFICE EXPENSES AUDIT AND LEGAL EXPENSES OUTSIDE SERVICES AFFILIATED COMPANY MANAGEMENT FEES REGULATORY EXPENSES INSURANCE MISCELLANEOUS OTHER DEDUCTIONS

SUBTOTAL

AQUARION WATER COMPANY OF MASSACHUSETTS, INC.

AMORTIZATION TRAVEL, MEALS AND ENTERTAINMENT CUSTOMER ACCOUNTING IT EXPENSES OFFICE EXPENSES AUDIT AND LEGAL EXPENSES OUTSIDE SERVICES

\_\_\_\_\_

CONTINUED ON NEXT PAGE

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LINE 26 - OTHER DEDUCTIONS (CONT'D)

AFFILIATED COMPANY MANAGEMENT FEES REGULATORY EXPENSES PATRONAGE DISTRIBUTION INSURANCE MISCELLANEOUS OTHER DEDUCTIONS

SUBTOTAL

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.

AMORTIZATION TRAVEL, MEALS AND ENTERTAINMENT CUSTOMER ACCOUNTING IT EXPENSES OFFICE EXPENSES AUDIT AND LEGAL EXPENSES OUTSIDE SERVICES AFFILIATED COMPANY MANAGEMENT FEES REGULATORY EXPENSES PATRONAGE DISTRIBUTION INSURANCE MISCELLANEOUS OTHER DEDUCTIONS

\_\_\_\_\_\_

SUBTOTAL

AQUARION WATER CAPITAL OF MASSACHUSETTS, INC

OUTSIDE SERVICES MISCELLANEOUS OTHER DEDUCTIONS

SUBTOTAL

HOMEOWNER SAFETY VALVE COMPANY

TRAVEL, MEALS AND ENTERTAINMENT CUSTOMER ACCOUNTING OFFICE EXPENSES LEGAL EXPENSES OUTSIDE SERVICES AFFILIATED COMPANY MANAGEMENT FEES INSURANCE EXPENSES MISCELLANEOUS OTHER DEDUCTIONS

SUBTOTAL

CONTINUED ON NEXT PAGE

STATEMENT 12 Page 82 of 186

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LINE 26 - OTHER DEDUCTIONS (CONT'D)

TOTAL LINE 26 - OTHER DEDUCTIONS

\_\_\_\_\_



FORM 1120, PAGE 1 DETAIL

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### NON-SRLY NOL CARRYOVER SCHEDULE

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### MACQUARIE UTILITIES INC. & SUBS

YEAR ENDI	NG	ORIGINAL NOL	AMOUNT AVAILABLE	AMOUNT IN CURRENT		CONVERTED CONTRIBUTIONS	CARRYC TO NEXT	
$\begin{array}{c}$	98 99 91 92 93 95 67 99 90 12 93 90 90 90 90 90 90 90 90 90 90 90 90 90							
TOTAL Page 84 of 186 146	568X	2393		20-4	988304	96	STATEMENT	REDACTED Aquarion Water Company of NH Table al Statement of Troy Dixon Attachment 1 Page 82 of 148 4 1

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### 20-4988304

	COMBINED	MACQUARIE ADJUSTMENT		MACQUARIE
		UTILITIES INC. &		UTILITIES INC. &
Consolidated Schedules		SUBS ELIMINATION		SUBS

#### Sch. C Summary

#### Dividends

- 1 Domestic Corps-subj. to 70% ded
- Domestic Corps-subj.to 80% ded 2
- Debt-Financed stock Dom & Fgn 3
- Pref Stk < 20% owned Pub Util 4
- Pref Stk > = 20% owned Pub Util 5
- 20% Fgn Corps & FSC's-70% 6
- >= 20% Fgn Corps & FSC's-80% 7
- Wholly-owned fgn subs-100% 8
- Domestic corps-Small Bus Inv 10
- From affiliated group member 11
- 12 From certain FSCs
- Foreign corps not incl. above 13
- 14 Controlled fgn groups under Subpart F
- 15 Foreign Dividend Gross-up
- 16 IC-DISC and former DISC Div not included above
- Other dividends 17
- 19 TOTAL DIVIDENDS **Special Deductions**
- Domestic Corp-subj. to 70% ded 1
- 2 Domestic Corp-subj. to 80% ded
- 3 Debt-Financed stock-Dom & Fgn
- Pref Stk < 20% owned Pub Util 4
- Pref Stk >= 20% owned Pub Util 5
- 20% Fgn Corps & FSC's-70% 6
- >= 20% Fgn Corps & FSC's-80% 7
- Wholly-owned fgn subs-100% 8
- 9 Total Lines 1-8
- Domestic corps-Small Bus Inv 10
- From affiliated group member 11
- 12 From certain FSCs
- Deduction for Div Paid on Pref 18 Stock of Public Utilities

2020 2020 85 30 30 30 50 50 30 50 50 1.000 TOTAL SPECIAL DEDUCTIONS



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#### 20-4988304

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\_\_\_\_\_\_\_

	MACQUARIE	AQUARION HOLDINGS	AQUARION COMPANY	AQUARION WATER	AQUARION WATER	AQUARION WATER	AQUARION WATER	AQUARION WATER
	UTILITIES INC.	LLC		COMPANY	COMPANY OF	COMPANY OF	COMPANY OF NEW	CAPITAL OF
Consolidated Schedules					CONNECTICUT	MASSACHUSETTS, INC	HAMPSHIRE, INC.	MASSACHUSETTS, INC
Sch. C Summary	20-4988304	75-3216999	06-0852232	80-0077570	06-0272360	04-2169260	02-0144390	22-3388372
Dividends								

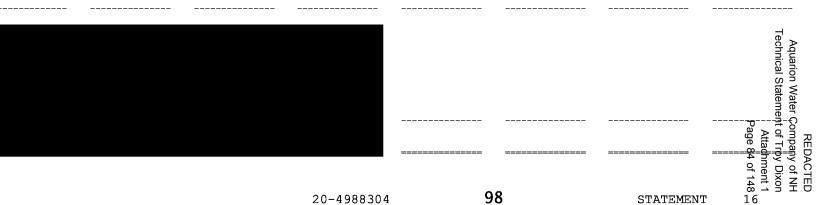
- 1 Domestic Corps-subj. to 70% ded
- Domestic Corps-subj.to 80% ded 2
- Debt-Financed stock Dom & Fgn 3
- Pref Stk < 20% owned Pub Util 4
- Pref Stk > = 20% owned Pub Util 5
- 20% Fgn Corps & FSC's-70% 6
- >= 20% Fgn Corps & FSC's-80% 7
- Wholly-owned fgn subs-100% 8
- Domestic corps-Small Bus Inv 10
- From affiliated group member 11
- From certain FSCs 12
- Foreign corps not incl. above 13
- 14 Controlled fgn groups under Subpart F
- 15 Foreign Dividend Gross-up
- 16 IC-DISC and former DISC Div not included above
- Other dividends 17
- 19 TOTAL DIVIDENDS
  - **Special Deductions**
- 1 Domestic Corp-subj. to 70% ded
- Domestic Corp-subj. to 80% ded 2
- Debt-Financed stock-Dom & Fgn 3
- Pref Stk < 20% owned Pub Util 4
- Pref Stk > = 20% owned Pub Util 5
- 20% Fgn Corps & FSC's-70% 6
- >= 20% Fgn Corps & FSC's-80% 7
- Wholly-owned fgn subs-100% 8
- 9 Total Lines 1-8
- Domestic corps-Small Bus Inv 10
- From affiliated group member 11
- 12 From certain FSCs
- Deduction for Div Paid on Pref 18 Stock of Public Utilities

2020 2020 86 JSC 303092 1.000 TOTAL SPECIAL DEDUCTIONS

14668X

2393





HOMEOWNER SAFETY

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VALVE COMPANY

#### **Consolidated Schedules**

Sch. C Summary

20-0170573

Dividends 1 Domestic Corps-subj. to 70% ded

Domestic Corps-subj.to 80% ded 2

- Debt-Financed stock Dom & Fgn 3
- Pref Stk < 20% owned Pub Util 4
- Pref Stk > = 20% owned Pub Util 5
- 20% Fgn Corps & FSC's-70% 6
- >= 20% Fgn Corps & FSC's-80% 7
- Wholly-owned fgn subs-100% 8
- Domestic corps-Small Bus Inv 10
- From affiliated group member 11
- From certain FSCs 12
- Foreign corps not incl. above 13
- 14 Controlled fgn groups under Subpart F
- 15 Foreign Dividend Gross-up
- 16 IC-DISC and former DISC Div not included above
- Other dividends 17

\_\_\_\_\_\_

\_\_\_\_\_

19 TOTAL DIVIDENDS

#### **Special Deductions**

- Domestic Corp-subj. to 70% ded 1
- Domestic Corp-subj. to 80% ded 2
- Debt-Financed stock-Dom & Fgn 3
- Pref Stk < 20% owned Pub Util 4
- Pref Stk >= 20% owned Pub Util 5
- 20% Fgn Corps & FSC's-70% 6
- >= 20% Fgn Corps & FSC's-80% 7
- Wholly-owned fgn subs-100% 8

9 Total Lines 1-8

- Domestic corps-Small Bus Inv 10
- From affiliated group member 11
- From certain FSCs 12
- Deduction for Div Paid on Pref 18 Stock of Public Utilities

TOTAL SPECIAL DEDUCTIONS

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SCH C, LINE 17 - OTHER DIVIDENDS

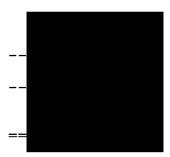
AQUARION WATER COMPANY OF CONNECTICUT

\_\_\_\_\_

OTHER DIVIDENDS

SUBTOTAL

TOTAL SCH. C - OTHER DIVIDENDS



	COMBINED	MACQUARIE	ADJUSTMENTS	MACQUARIE
		UTILITIES INC. &		UTILITIES INC. &
Consolidated Schedules		SUBS ELIMINATION		SUBS

### С

### Sch. L - Beginning Assets

- 1 Cash
- 2 a Trade Notes and A/R
- Less allowance for Bad Debts b
- 3 Inventories
- US Government Obligations 4
- 5 Tax-exempt Securities
- Other Current Assets 6
- Loans to Stockholders 7
- 8 Mtge and Real Estate Loans
- 9 Other Investments
- 10 a Buildings and Other Depreciable Assets
  - b Less Accum. Depreciation
- 11 a Depletable Assets
  - b Less Accum. Depletion
- 12 Land (net of any Amortization)
- 13 a Intangible Assets
- b Less Accum. Amortization
- 14 Other Assets
- 15 Total Assets

#### Liabilities and Stockholders' Equity

- Accounts Payable 16
- 17 Mtges, Notes, Bond Payable in less than 1 year
- 18 Other Current Liabilities
- 19 Loans from Stockholders
- 20 Mtges, Notes, Bonds Payable in 1 year or more
- 21 Other Liabilities
- 22 a Capital stock-Preferred
- b Capital stock-Common
- Additional Paid-in Capital 23
- 24 Retained earnings-Appropriated
- 25 Retained earnings-Unappropriated
- Adjustments to shareholders' equity
- 2 වේ 2 අප 2 අප Less cost of Treasury Stock
- 288 Total Liabilities and
- ç Stockholders' Equity
- JSA 3C9094 1.000

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REDACTED Aquarion Water Company of NH Technical Statement of Troy Dixon Attachment 1 Page 87 of 148 ന

#### 20-4988304

	MACQUARIE	AQUARION HOLDINGS	AQUARION COMPANY	AQUARION WATER	AQUARION WATER	AQUARION WATER	AQUARION WATER	AQUARION WATER
	UTILITIES INC.	LLC		COMPANY	COMPANY OF	COMPANY OF	COMPANY OF NEW	CAPITAL OF
Consolidated Schedules					CONNECTICUT	MASSACHUSETTS, INC	HAMPSHIRE, INC.	MASSACHUSETTS, INC
Sch. L - Beginning	20-4988304	75-3216999	06-0852232	80-0077570	06-0272360	04-2169260	02-0144390	22-3388372
Assets								

- 1 Cash
- Trade Notes and A/R 2 a
- Less allowance for Bad Debts b
- Inventories 3
- US Government Obligations 4
- 5 Tax-exempt Securities
- Other Current Assets 6
- 7 Loans to Stockholders
- Mtge and Real Estate Loans 8
- 9 Other Investments
- 10 a Buildings and Other Depreciable Assets
  - b Less Accum. Depreciation
- 11 a Depletable Assets
  - b Less Accum. Depletion
- 12 Land (net of any Amortization)
- 13 a Intangible Assets
- b Less Accum. Amortization
- 14 Other Assets
- 15 Total Assets

#### Liabilities and Stockholders' Equity

- 16 Accounts Payable
- Mtges, Notes, Bond Payable 17 in less than 1 year
- 18 Other Current Liabilities
- Loans from Stockholders 19
- 20 Mtges, Notes, Bonds Payable in 1 year or more
- 21 Other Liabilities
- 22 a Capital stock-Preferred
- b Capital stock-Common
- 23 Additional Paid-in Capital
- 24 Retained earnings-Appropriated
- 25 Retained earnings-Unappropriated
- Adjustments to shareholders' equity
- 2 වේ 2 අප 2 අප Less cost of Treasury Stock
- 28 Total Liabilities and
- õ Stockholders' Equity
- JSA 3C9994 1.000

HOMEOWNER SAFETY VALVE COMPANY

20-0170573

### **Consolidated Schedules**

#### Sch. L - Beginning

Assets

1 Cash

- 2 a Trade Notes and A/R
- Less allowance for Bad Debts b
- 3 Inventories
- US Government Obligations 4
- 5 Tax-exempt Securities
- Other Current Assets 6
- Loans to Stockholders 7
- Mtge and Real Estate Loans 8
- 9 Other Investments
- 10 a Buildings and Other Depreciable Assets
  - b Less Accum. Depreciation
- 11 a Depletable Assets
  - b Less Accum. Depletion
- 12 Land (net of any Amortization)
- 13 a Intangible Assets
- b Less Accum. Amortization
- 14 Other Assets
- 15 Total Assets

### Liabilities and Stockholders' Equity

- Accounts Payable 16
- 17 Mtges, Notes, Bond Payable in less than 1 year
- 18 Other Current Liabilities
- 19 Loans from Stockholders
- 20 Mtges, Notes, Bonds Payable in 1 year or more
- Other Liabilities 21
- 22 a Capital stock-Preferred
- b Capital stock-Common
- Additional Paid-in Capital 23
- 24 Retained earnings-Appropriated
- 25 Retained earnings-Unappropriated
- 2 වේ 2 අප 2 අප Adjustments to shareholders' equity
- Less cost of Treasury Stock
- 2<u>®</u> Total Liabilities and
- **啽** Stockholders' Equity
- JSA 3C9094 1.000

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REDACTED Aquarion Water Company of NH Technical Statement of Troy Dixon Attachment 1 Page 89 of 148 2

	COMBINED	MACQUARIE	ADJUSTMENTS	MACQUARIE
		UTILITIES INC. &		UTILITIES INC. &
Consolidated Schedules		SUBS ELIMINATION		SUBS

### **Consolidated Schedules**

### Sch. L - Ending

#### Assets

- 1 Cash
- 2 a Trade Notes and A/R
- Less allowance for Bad Debts b
- 3 Inventories
- US Government Obligations 4
- 5 Tax-exempt Securities
- Other Current Assets 6
- 7 Loans to Stockholders
- 8 Mtge and Real Estate Loans
- 9 Other Investments
- 10 a Buildings and Other Depreciable Assets
  - b Less Accum. Depreciation
- 11 a Depletable Assets
  - b Less Accum. Depletion
- 12 Land (net of any Amortization)
- 13 a Intangible Assets
- b Less Accum. Amortization
- 14 Other Assets
- 15 Total Assets

#### Liabilities and Stockholders' Equity

- Accounts Payable 16
- 17 Mtges, Notes, Bond Payable in less than 1 year
- 18 Other Current Liabilities
- Loans from Stockholders 19
- 20 Mtges, Notes, Bonds Payable in 1 year or more
- 21 Other Liabilities
- 22 a Capital stock-Preferred
- b Capital stock-Common
- Additional Paid-in Capital 23
- 24 Retained earnings-Appropriated
- 25 Retained earnings-Unappropriated
- 26<sub>0</sub> Adjustments to Shareholders' Equity
- 2700 Less cost of Treasury Stock
- 288 Total Liabilities and
- ç Stockholders' Equity
- JSA-3C9095 1.000

REDACTED Aquarion Water Company of NH Technical Statement of Troy Dixon Attachment 1 Page 90 of 148 2

#### 20-4988304

	MACQUARIE	AQUARION HOLDINGS	AQUARION COMPANY	AQUARION WATER	AQUARION WATER	AQUARION WATER	AQUARION WATER	AQUARION WATER
	UTILITIES INC.	LLC		COMPANY	COMPANY OF	COMPANY OF	COMPANY OF NEW	CAPITAL OF
Consolidated Schedules					CONNECTICUT	MASSACHUSETTS, INC	HAMPSHIRE, INC.	MASSACHUSETTS, INC
Sch. L - Ending	20-4988304	75-3216999	06-0852232	80-0077570	06-0272360	04-2169260	02-0144390	22-3388372

#### 1 Cash

- 2 a Trade Notes and A/R
- b Less allowance for Bad Debts

Assets

- 3 Inventories
- 4 US Government Obligations
- 5 Tax-exempt Securities
- 6 Other Current Assets
- 7 Loans to Stockholders
- 8 Mtge and Real Estate Loans
- 9 Other Investments
- 10 a Buildings and Other Depreciable Assets
  - b Less Accum. Depreciation
- 11 a Depletable Assets
  - b Less Accum. Depletion
- 12 Land (net of any Amortization)
- 13 a Intangible Assets
- b Less Accum. Amortization
- 14 Other Assets

15 Total Assets

#### Liabilities and Stockholders' Equity

- 16 Accounts Payable
- 17 Mtges, Notes, Bond Payable in less than 1 year
- 18 Other Current Liabilities
- 19 Loans from Stockholders
- 20 Mtges, Notes, Bonds Payable in 1 year or more
- 21 Other Liabilities
- 22 a Capital stock-Preferred
- b Capital stock-Common
- 23 Additional Paid-in Capital
- 24 Retained earnings-Appropriated
- 25 Retained earnings-Unappropriated
- 260 Adjustments to Shareholders' Equity
- 21 Less cost of Treasury Stock
- 280 Total Liabilities and
- 역. Stockholders' Equity
- JSA-3C9095 1.000

HOMEOWNER SAFETY VALVE COMPANY

#### **Consolidated Schedules**

Sch. L - Ending

20-0170573

### 1 Cash

- 2 a Trade Notes and A/R
- b Less allowance for Bad Debts

Assets

- 3 Inventories
- 4 US Government Obligations
- 5 Tax-exempt Securities
- 6 Other Current Assets
- 7 Loans to Stockholders
- 8 Mtge and Real Estate Loans
- 9 Other Investments
- 10 a Buildings and Other Depreciable Assets
  - b Less Accum. Depreciation
- 11 a Depletable Assets
  - b Less Accum. Depletion
- 12 Land (net of any Amortization)
- 13 a Intangible Assets
- b Less Accum. Amortization
- 14 Other Assets
- 15 Total Assets

#### Liabilities and Stockholders' Equity

- 16 Accounts Payable
- 17 Mtges, Notes, Bond Payable in less than 1 year
- 18 Other Current Liabilities
- 19 Loans from Stockholders
- 20 Mtges, Notes, Bonds Payable in 1 year or more
- 21 Other Liabilities
- 22 a Capital stock-Preferred
- b Capital stock-Common
- 23 Additional Paid-in Capital
- 24 Retained earnings-Appropriated
- 25 Retained earnings-Unappropriated
- $26_{\mathbb{U}}$  Adjustments to Shareholders' Equity
- 22 Less cost of Treasury Stock
- 28∯ Total Liabilities and
- 역. Stockholders' Equity



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REDACTED Aquarion Water Sompany of NH Technical Statement of Troy Dixon Attachment 1 Page 93 of 148

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	BEGINNING	ENDING
LINE 6 - OTHER CURRENT ASSETS		
MACQUARIE UTILITIES INC.		
INTERCOMPANY RECEIVABLES PREPAID INSURANCE		
SUBTOTAL		
AQUARION HOLDINGS LLC		
LOAN TO AFFILIATED COMPANIES PREPAID EXPENSES UNAMORTIZED DEBT DISCOUNT		
SUBTOTAL		
AQUARION COMPANY		
INTERCOMPANY RECEIVABLES PREPAYMENTS OTHER CURRENT ASSETS MISCELLANEOUS RECEIVABLES LOANS TO AFFILIATED COMPANIES		
SUBTOTAL		
AQUARION WATER COMPANY		
LOAN TO AFFILIATED COMPANIES		
SUBTOTAL		
AQUARION WATER COMPANY OF CONNECTICUT		
ACCRUED UTILITY REVENUES LOAN TO AFFILIATED COMPANIES PREPAID EXPENSES		
SUBTOTAL		

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REDACTED Aquarion Water Sompany of NH Technical Statement of Troy Dixon Attachment 1 Page 94 of 148

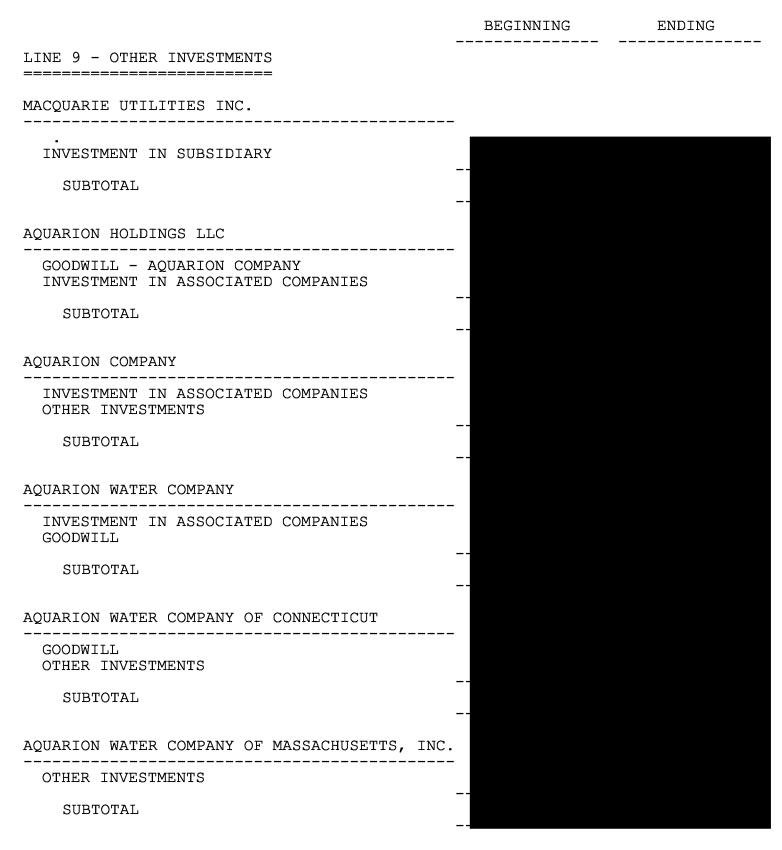
FORM 1120 PAGE 5 DETAIL, SCH. L

BEGINNING ENDING \_\_\_\_\_ \_\_\_\_\_ LINE 6 - OTHER CURRENT ASSETS (CONT'D) \_\_\_\_\_ AQUARION WATER COMPANY OF MASSACHUSETTS, INC. \_\_\_\_\_ ACCRUED UTILITY REVENUES RECEIVABLES ASSOCIATED COMPANIES PREPAID EXPENSES OTHER CURRENT ASSETS SUBTOTAL AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC. ACCRUED UTILITY REVENUES LOAN TO AFFILIATED COMPANIES PREPAID EXPENSES MISCELLANEOUS RECEIVABLES SUBTOTAL \_ \_ AQUARION WATER CAPITAL OF MASSACHUSETTS, INC \_\_\_\_\_\_ INTERCOMPANY RECEIVABLES SUBTOTAL \_ \_ HOMEOWNER SAFETY VALVE COMPANY LOAN TO AFFILIATED COMPANIES PREPAYMENTS SUBTOTAL MACQUARIE UTILITIES INC. & SUBS ELIMINATION \_\_\_\_\_ INTERCOMPANY RECEIVABLES MISCELLANEOUS RECEIVABLES \_ \_ SUBTOTAL TOTAL LINE 6 - OTHER CURRENT ASSETS

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FORM 1120 PAGE 5 DETAIL, SCH. L



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REDACTED Aquarion Water Sompany of NH Technical Statement of Troy Dixon Attachment 1 Page 96 of 148

FORM 1120 PAGE 5 DETAIL, SCH. L

BEGINNING

\_\_\_\_\_

ENDING

LINE 9 - OTHER INVESTMENTS (CONT'D)

\_\_\_\_\_\_

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.

OTHER INVESTMENTS

SUBTOTAL

MACQUARIE UTILITIES INC. & SUBS ELIMINATION GOODWILL

INVESTMENT IN ASSOCIATED COMPANIES

SUBTOTAL

TOTAL LINE 9 - OTHER INVESTMENTS

LINE 14 - OTHER ASSETS

MACQUARIE UTILITIES INC.

ACCUMULATED AMORT DEBT DISC & EXP UNAMORTIZED DEBT DISCOUNT & EXPENSE

\_\_\_\_\_

\_\_\_\_\_

SUBTOTAL

AQUARION HOLDINGS LLC

UNAMORTIZED DEBT DISCOUNT & EXPENSE DEFERRED TAX ASSET

SUBTOTAL

AQUARION COMPANY

PREPAID PENSION DEFERRED TAX ASSET CASH SURRENDER VALUE OF LIFE INS.



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FORM 1120 PAGE 5 DETAIL, SCH. L \_\_\_\_\_

		BEGINNING	ENDING
LINE 14 - OTHER ASSETS (CONT'D)	-		
SUBTOTAL			
AQUARION WATER COMPANY			
GOODWILL			
SUBTOTAL	-		
AQUARION WATER COMPANY OF CONNECTICUT			
DEFERRED PENSION AND OPEB OTHER DEFERRED DEBITS UNAMORTIZED DEBT DISCOUNT & EXPENSE UNFUNDED DEFERRED TAX ASSET GOODWILL			
SUBTOTAL	-		
AQUARION WATER COMPANY OF MASSACHUSETTS,	INC.		
DEFERRED PENSION AND OPEB OTHER DEFERRED DEBITS UNAMORTIZED DEBT DISCOUNT & EXPENSE UNFUNDED DEFERRED TAX ASSET			
SUBTOTAL	-		
AQUARION WATER COMPANY OF NEW HAMPSHIRE,	INC.		
DEFERRED PENSION AND OPEB OTHER DEFERRED DEBITS UNAMORTIZED DEBT DISCOUNT & EXPENSE UNFUNDED DEFERRED TAX ASSET			
SUBTOTAL	-		
AQUARION WATER CAPITAL OF MASSACHUSETTS,	INC		
UNAMORTIZED DEBT DISCOUNT & EXPENSE			

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REDACTED Aquarion Water Sompany of NH Technical Statement of Troy Dixon Attachment 1 Page 98 of 148

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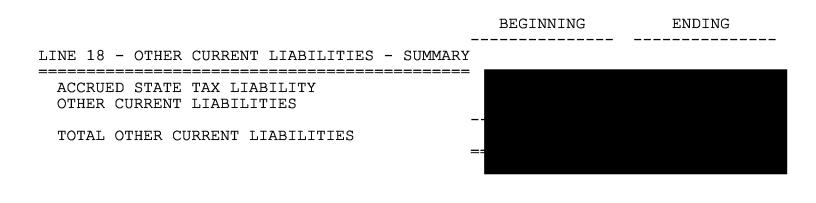
FORM 1120 PAGE 5 DETAIL, SCH. L

	BEGINNING	ENDING
LINE 14 - OTHER ASSETS (CONT'D)		
SUBTOTAL		
HOMEOWNER SAFETY VALVE COMPANY		
DEFERRED DEBITS DEFERRED TAX ASSET		
SUBTOTAL		
MACQUARIE UTILITIES INC. & SUBS ELIMINATION		
DEFERRED TAX ASSET PREPAID PENSION GOODWILL - AWC CT		
SUBTOTAL		
TOTAL LINE 14 - OTHER ASSETS	=	

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REDACTED Aquarion Water Sompany of NH Technical Statement of Troy Dixon Attachment 1 Page 99 of 148

FORM 1120 PAGE 5 DETAIL, SCH. L



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REDACTED Aquarion Water Sompany of NH Technical Statement of Troy Dixon Attachment 1 Page 100 of 148

BEGINNING ENDING

FORM 1120 PAGE 5 DETAIL, SCH. L

LINE 18 - OTHER CURRENT LIABILITIES		
MACQUARIE UTILITIES INC.		
ACCRUED STATE TAX ACCRUED AUDIT FEES ACCRUED FEDERAL INCOME TAX ACCRUED LEGAL FEES ACCRUED ACCOUNTS PAYABLE		
SUBTOTAL	-	
AQUARION HOLDINGS LLC		
ACCRUED INTEREST DEFERRED CREDITS		
SUBTOTAL		
AQUARION COMPANY		
ACCRUED ACTUARY AND PENSION FEES ACCRUED AUDIT FEES ACCRUED BANK FEES ACCRUED LEGAL FEES ACCRUED LTIP ACCRUED MANAGEMENT ALLOCATION ACCRUED MEDICAL CLAIMS		
SUBTOTAL	-	
AQUARION WATER COMPANY OF CONNECTICUT		
ACCR BILL POSTAGE & PROCESSING ACCRUED ACQUISITION COSTS ACCRUED BANK FEES ACCRUED BONUS ACCRUED INSURANCE CLAIMS ACCRUED INTEREST ACCRUED LEGAL FEES ACCRUED MAIN BREAK COSTS ACCRUED MEDICAL CLAIMS ACCRUED MISCELLANEOUS COSTS ACCRUED PAYROLL AND PAYROLL TAXES		

\_\_\_\_\_

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FORM 1120 PAGE 5 DETAIL, SCH. L

		BEGINNING	ENDING
LINE 18 - OTHER CURRENT LIABILITIES (CONT'	D)		
ACCRUED PURCHASED POWER COSTS ACCRUED PURCHASED WATER COSTS ACCRUED SLUDGE DISPOSAL COSTS ACCRUED TAXES CUSTOMER DEPOSITS		_	
SUBTOTAL		_	
AQUARION WATER COMPANY OF MASSACHUSETTS, IN	NC.		
ACCR BILL POSTAGE & PROCESSING ACCRUED AUDIT FEES ACCRUED BONUS ACCRUED INTEREST ACCRUED MEDICAL CLAIMS ACCRUED MISCELLANEOUS COSTS ACCRUED PAYROLL AND PAYROLL TAXES ACCRUED TAXES CUSTOMER DEPOSITS			
SUBTOTAL			
AQUARION WATER COMPANY OF NEW HAMPSHIRE, IN	NC.		
ACCR BILL POSTAGE & PROCESSING ACCRUED AUDIT FEES ACCRUED BONUS ACCRUED INTEREST ACCRUED MISCELLANEOUS COSTS ACCRUED PAYROLL AND PAYROLL TAXES ACCRUED PURCHASE POWER COSTS CUSTOMER DEPOSITS DIVIDEND PAYABLE			
SUBTOTAL			
AQUARION WATER CAPITAL OF MASSACHUSETTS, IN	 NC		
ACCRUED INTEREST			
SUBTOTAL			

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REDACTED Aquarion Water Sompany of NH Technical Statement of Troy Dixon Attachment 1 Page 102 of 148

FORM 1120 PAGE 5 DETAIL, SCH. L

		BEGINNING	ENDING
LINE 18 - OTHER CURRENT LIABILITIES	 (CONT'D) =======		
HOMEOWNER SAFETY VALVE COMPANY			
ACCRUED BANK FEES ACCRUED BONUS ACCRUED INSURANCE CLAIMS ACCRUED LEGAL FEES ACCRUED MEDICAL CLAIMS ACCRUED TAXES - SALES AND USE TAX HSV UNEARNED REVENUE	 ES		
SUBTOTAL			
MACQUARIE UTILITIES INC. & SUBS ELI	MINATION		
ACCRUED INCOME TAXES			
SUBTOTAL			
TOTAL LINE 18 - OTHER CURRENT L			
LINE 21 - OTHER LIABILITIES			
MACQUARIE UTILITIES INC.			
DEFERRED INCOME TAX LIABILITY			
SUBTOTAL			
AQUARION HOLDINGS LLC			
UNREALIZED LOSS ON SWAPS			
SUBTOTAL			
AQUARION COMPANY			
ACCRUED DIRECTORS RETIREMENT DEFERRED INCOME TAX LIABILITY DEFERRED OPEB DEFERRED SERP			

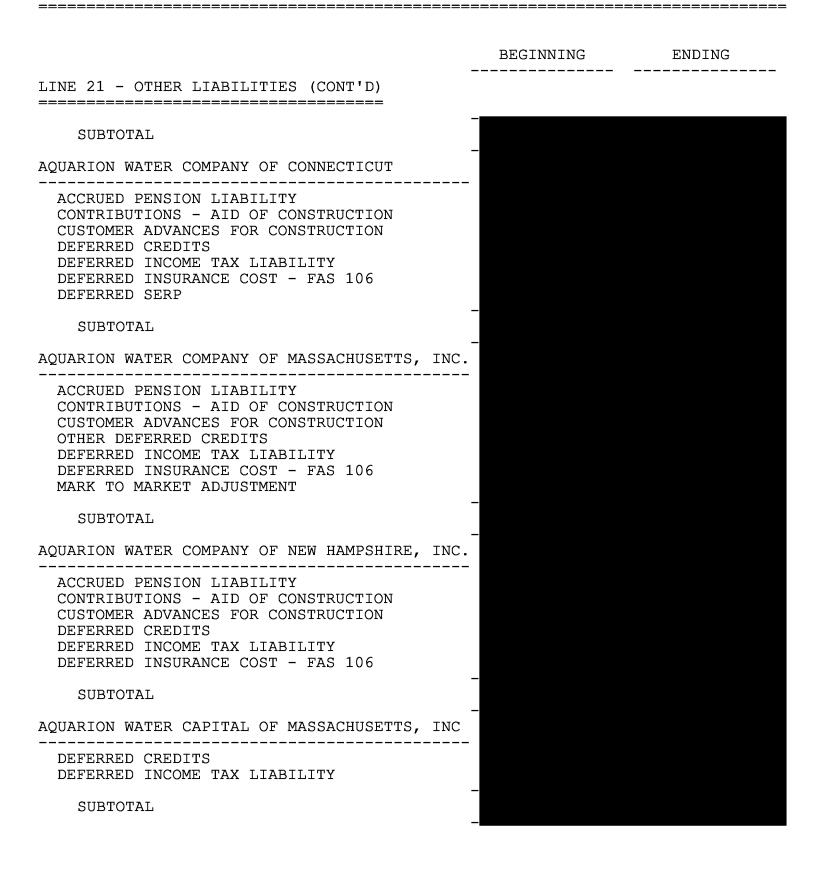
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FORM 1120 PAGE 5 DETAIL, SCH. L

BEGINNING ENDING ------

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LINE 21 - OTHER LIABILITIES (CONT'D) \_\_\_\_\_

HOMEOWNER SAFETY VALVE COMPANY

ACCRUED PENSION DEFERRED INSURANCE HSV UNEARNED REVENUE

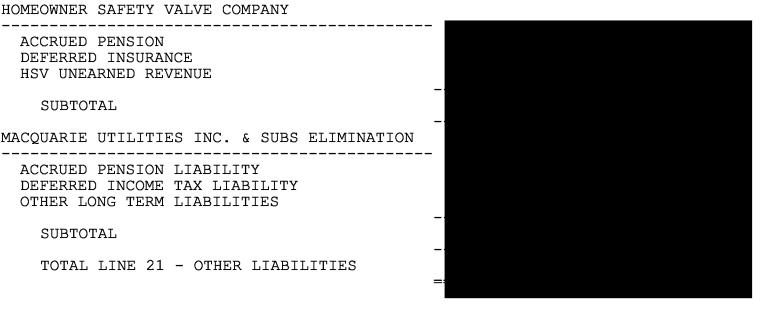
SUBTOTAL

MACQUARIE UTILITIES INC. & SUBS ELIMINATION \_\_\_\_\_

ACCRUED PENSION LIABILITY DEFERRED INCOME TAX LIABILITY OTHER LONG TERM LIABILITIES

SUBTOTAL

TOTAL LINE 21 - OTHER LIABILITIES



### 20-4988304

	COMBINED	D MACQUARIE ADJUSTMEN		MACQUARIE	
		UTILITIES INC. &		UTILITIES INC. &	
Consolidated Schedules		SUBS ELIMINATION		SUBS	

### Sch. M1 and M-2 Summary

#### Schedule M-1

- 1 Net income per books
- 2 Federal Income Tax
- 3 Excess Capital Losses
- Income Subject to Tax not on Books 4
- Expenses Recorded on Books 5
  - not Deducted on Return
  - a Depreciation
  - **b** Charitable Contributions
  - c Travel and Entertainment

#### Other

- 6 Total Lines 1-5
- 7 Income Recorded on Books not Included on Return
  - a Tax-exempt Interest
  - Other
- 8 Deductions on Return not on Books
  - a Depreciation
  - **b** Charitable Contributions
  - Other
- 9 Total Lines 7 and 8
- 10 Income (Line 28, Page 1)

#### Schedule M-2

- 1 Balance at beginning of year
- 2 Net Income per Books
- 3 Other Increases
- 4 Total Line 1-3
- 5 Distributions
  - a Cash
  - b Stock
  - c Property
- Other Decreases Page 7 e Total lines 5 and 6 107 C

  - 8 역 Balance at end of year JSA+ 3C9996 1.000
    - 14668X 2393



REDACTED Aquarion Water Company of NH Technical Statement of Troy Dixon Attachment 1 Page 105 of 148

MACQUARI	E UTILITIES		& SUBS MACQUARIE UTILITIES INC.	AQUARION HOLDINGS	AQUARION COMPANY	AQUARION WATER COMPANY	AQUARION WATER COMPANY OF	20-4988304 aquarion water company of	AQUARION WATER COMPANY OF NEW	AQUARION WATER CAPITAL OF
Consolidate	ed Schedules						CONNECTICUT	MASSACHUSETTS, INC	HAMPSHIRE, INC.	MASSACHUSETTS, INC
Sch. M1 and	d M-2 Summary		20-4988304	75-3216999	06-0852232	80-0077570	06-0272360	04-2169260	02-0144390	22-3388372
Sch	hedule M-1									
1 Net incor	me per books									
2 Federal II	ncome Tax									
3 Excess Ca	apital Losses									
4 Income S	Subject to Tax not on I	Books								
5 Expenses	Recorded on Books									
not Dedu	icted on Return									
a Deprec	iation									
b Charita	ble Contributions									
c Travel a	and Entertainment									
Other										
6 Total Line										
	Recorded on Books									
	ded on Return									
	empt Interest									
Other										
	ns on Return not on E	Books								
a Deprec										
	ble Contributions									
Other										
9 Total Line	es 7 and 8									
10 Income (	Line 28, Page 1)									
Sch	hedule M-2	_								
	at beginning of year									
	ome per Books									
3 Other In										
		-								
4 Total Lir	ne 1-3									
5 Distribut	tions									
a Cash										
b Stock										
c Prope	rty									
6 Other De										
ଅନୁ ଅତୁତ Total lin		-								
7 0 Total lin	ies 5 and 6									
108		-								
8 약, Balance	e at end of year									
3C 99096 1.000	e at end of year	=								i C I C A
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20-4988304

120

38 38

HOMEOWNER SAFETY

20-0170573

VALVE COMPANY

### **Consolidated Schedules**

### Sch. M1 and M-2 Summary

#### Schedule M-1

1 Net income per books

- 2 Federal Income Tax
- 3 Excess Capital Losses
- Income Subject to Tax not on Books 4
- Expenses Recorded on Books 5
  - not Deducted on Return
  - a Depreciation
  - **b** Charitable Contributions
  - c Travel and Entertainment

Other

#### 6 Total Lines 1-5

- 7 Income Recorded on Books not Included on Return
  - a Tax-exempt Interest

Other

- 8 Deductions on Return not on Books
  - a Depreciation
  - **b** Charitable Contributions

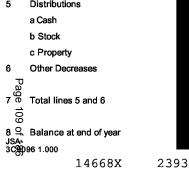
Other

9 Total Lines 7 and 8

#### 10 Income (Line 28, Page 1)

#### Schedule M-2

- 1 Balance at beginning of year
- 2 Net Income per Books
- 3 Other Increases
- 4 Total Line 1-3
- 5 Distributions
  - a Cash
  - b Stock
  - c Property
- 6 Other Decreases
- JSA-3C9996 1.000





REDACTED Aquarion Water Company of NH Technical Statement of Troy Dixon Attachment 1 Page 107 of 148 ନ୍ନ

SCH. M-2, LINE 3 - OTHER INCREASES

MACQUARIE UTILITIES INC.

MARK TO MARKET GAIN/LOSS ON SWAP FAS 158 ADJUSTMENTS

\_\_\_\_\_\_

\_\_\_\_\_

SUBTOTAL

AQUARION HOLDINGS LLC

MARK TO MARKET GAIN/LOSS ON SWAP FAS 158 ADJUSTMENTS

SUBTOTAL

### AQUARION COMPANY

MARK TO MARKET GAIN/LOSS ON SWAP FAS 158 ADJUSTMENTS

SUBTOTAL

AQUARION WATER COMPANY

MARK TO MARKET GAIN/LOSS ON SWAP

SUBTOTAL

AQUARION WATER COMPANY OF MASSACHUSETTS, INC.

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MARK TO MARKET GAIN/LOSS ON SWAP

\_\_\_\_\_

SUBTOTAL

HOMEOWNER SAFETY VALVE COMPANY

FAS 158 ADJUSTMENTS

SUBTOTAL

CONTINUED ON NEXT PAGE

\_\_\_\_\_

1120 PAGE 5 DETAIL

SCH. M-2, LINE 3 - OTHER INCREASES (CONT'D)

\_\_\_\_\_

MACQUARIE UTILITIES INC. & SUBS ELIMINATION

MARK TO MARKET GAIN/LOSS ON SWAP FAS 158 ADJUSTMENTS

SUBTOTAL

TOTAL SCH. M-2, LINE 3 - OTHER INCREASES

SCH. M-2, LINE 6 - OTHER DECREASES

MACQUARIE UTILITIES INC.

FAS 115 ADJUSTMENTS

SUBTOTAL

AQUARION HOLDINGS LLC

FAS 115 ADJUSTMENTS

SUBTOTAL

AQUARION COMPANY

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\_\_\_\_\_

\_\_\_\_\_

FAS 115 ADJUSTMENTS

SUBTOTAL

AQUARION WATER COMPANY

FAS 115 ADJUSTMENTS

SUBTOTAL

AQUARION WATER COMPANY OF CONNECTICUT

\_\_\_\_\_

FAS 115 ADJUSTMENTS

CONTINUED ON NEXT PAGE

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20-4988304

1120 PAGE 5 DETAIL

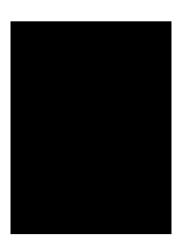
SCH. M-2, LINE 6 - OTHER DECREASES (CONT'D)

\_\_\_\_\_

SUBTOTAL

SUBTOTAL

TOTAL SCH. M-2, LINE 6 - OTHER DECREASES



\_\_\_\_

## 20-4988304

		COMBINED	MACQUARIE	ADJUSTMENTS	MACQUARIE
			UTILITIES INC.		UTILITIES INC.
Conse	olidated Schedules		& SUBS		& SUBS
4626-	АМТ	-			
1	Taxable income before NOL				
	Adjustments and Preferences				
2 a	Depr. of post 1986 property				
b	Amort of pollution control facilities				
С	Amort of exploration and dev cost				
d	Amort of circulation expenses				
е	Adjusted gain or loss				
f	Long-term contracts				
g	Merchant marine funds				
h	Section 833(b) deduction				
i	Tax shelter farm activities				
j	Passive activities				
k	Loss limitations				
I	Depletion				
m	Tax exempt interest				
n	Intangible drilling costs				
ο	Other adjustments	NONE	NONE	NONE	NONE
3	Pre-adjustment AMTI				
	Adjusted current earnings adj				
4 a	ACE from line 10 of worksheet				
b	Line 4a less line 3				
с	Line 4b multiplied by 75%				
d	Total increases over reductions				
е	ACE adjustment				
	-				

Sum of lines 3 and 4e 5

6 AMT NOL deduction

7 Alternative minimum taxable inc.



#### 20-4988304

	MACQUARIE UTILITIES INC.	AQUARION HOLDINGS LLC	AQUARION COMPANY	AQUARION WATER COMPANY	AQUARION WATER COMPANY OF	AQUARION WATER COMPANY OF	AQUARION WATER COMPANY OF NEW	AQUARION WATER CAPITAL OF
					CONNECTICUT	MASSACHUSETTS,	HAMPSHIRE, INC.	MASSACHUSETTS,
Consolidated Schedules	20-4988304	75-3216999	06-0852232	80-0077570	06-0272360	04-2169260	02-0144390	22-3388372
4626-AMT								
1 Taxable income before NOL								
Adjustments and Preferences								
2 a Depr. of post 1986 property								
b Amort of pollution control facilitie	s							
c Amort of exploration and dev cos	t l							
d Amort of circulation expenses								

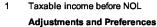
- e Adjusted gain or loss
- f Long-term contracts
- g Merchant marine funds
- h Section 833(b) deduction
- i Tax shelter farm activities
- j Passive activities
- k Loss limitations
- I Depletion
- m Tax exempt interest
- n Intangible drilling costs
- o Other adjustments
- 3 Pre-adjustment AMTI

#### Adjusted current earnings adj

- 4 a ACE from line 10 of worksheet
- b Line 4a less line 3
- c Line 4b multiplied by 75%
- d Total increases over reductions
- e ACE adjustment
- 5 Sum of lines 3 and 4e
- 6 AMT NOL deduction
- 7 Alternative minimum taxable inc.

NONE NONE

## **Consolidated Schedules** 4626-AMT





HOMEOWNER SAFETY VALVE COMPANY

20-0170573

- 2 a Depr. of post 1986 property
- b Amort of pollution control facilities
- c Amort of exploration and dev cost
- d Amort of circulation expenses
- e Adjusted gain or loss
- f Long-term contracts
- g Merchant marine funds
- h Section 833(b) deduction
- i Tax shelter farm activities
- Passive activities i
- k Loss limitations
- Depletion I.
- m Tax exempt interest
- n Intangible drilling costs
- o Other adjustments
- 3 Pre-adjustment AMTI

#### Adjusted current earnings adj

- 4 a ACE from line 10 of worksheet
- b Line 4a less line 3
- c Line 4b multiplied by 75%
- d Total increases over reductions
- e ACE adjustment
- 5 Sum of lines 3 and 4e
- AMT NOL deduction 6
- Alternative minimum taxable inc. 7

REDACTED Aquarion Water Company of NH Technical Statement of Troy Dixon Attachment 1 Page 113 of 148

FORM 4626 DETAIL

## LINE 20 - OTHER ADJUSTMENTS - CONTRIBUTIONS DEDUCTION

- AMTI (EXCLUDING CONTRIBUTIONS AND DOMESTIC PRODUCTION ACTIVITIES DEDUCTION)
   LESS: NOL CARRYOVER
- 2. LESS. NOL CARRIOVER
- 3. PLUS: CAPITAL LOSS CARRYBACK
- 4. AMTI WITHOUT REGARD TO CONTRIBUTIONS, SPECIAL DEDUCTIONS, DOMESTIC PRODUCTION ACTIVITIES DEDUCTION, NOL CARRYBACKS, AND CAPITAL LOSS CARRYBACKS
- 5. CONTRIBUTION DEDUCTION LIMITATION (AMTI X 10%)
- 6. AMOUNT OF DEDUCTIBLE CONTRIBUTIONS
- 7. CONTRIBUTION DEDUCTION (LESSER OF LINE 5 OR LINE 6)

## 5 YEAR CONTRIBUTIONS CARRYOVER

YEAR ENDING	AMOUNT AVAILABLE	AMOUNT UTILIZED	CARRYOVER TO NEXT YEAR
12/31/2012 12/31/2013			
TOTAL			
LINE 20 - CONTRIB	UTIONS ADJUSTMENT		
REGULAR CONTRIBUT	IONS		

\_\_\_\_\_

AMT CONTRIBUTIONS

CONTRIBUTION ADJUSTMENT

## FORM 4626 DETAIL

## LINE 6 - NON-SRLY AMT NOL DEDUCTION

YEAR ENDING	ORIGINAL NOL	AMOUNT AVAILABLE	AMOUNT USED	CARRYOVER TO NEXT YEAR
12/31/2008 12/31/2009 12/31/2011 12/31/2013				
TOTAL				

\_\_\_\_\_

### **Consolidated Schedules** 4626 - ACE Worksheet

1 Pre-adjustment AMTI

#### ACE depreciation adjustment

- 2 a AMT depreciation expense
- b ACE depreciation expense: (1) Post-1994 property (2) Post-1990 property (3) Pre-1991 MACRS (4) Pre-1991 ACRS
- (5) Sec. 168(f)(1)-(4)
- (6) Other property
- (7) Total ACE depreciation exp.
- c ACE depreciation adjustment

#### Items included in E&P

- 3 a Tax exempt interest income
- b Death benefits from life insurance
- c Other life insurance distributions
- d Inside buildup of undist. income
- e Other items
- f Total increase due to E&P items

#### Items not deductible in E&P

- 4 a Certain dividends received
- b Public utility dividends
- c Dividends paid to an ESOP
- Nonpatronage dividends d
- e Other items
- f Total due to disallowed E&P items

#### Other E&P adjustments

- 5 a Intangible drilling costs
  - b Circulation expenditures
  - c Organizational expenditures
  - d LIFO inventory adjustments
  - e Installment sales
  - Total other E&P adjustments f
  - Loss disallowance on debts pools
- 7 Acquisition expenses
- , Page Depletion

6

- Basis adj. from sale of property
- 10 교 Adjusted current earnings
- 3C9820 1.000 14668X 2393



Aquarion Water Company of NH Technical Statement of Troy Dixon Attachment 1 Page 116 of 148 REDACTED mpany of NH 48

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	olidated Schedules - ACE Worksheet	MACQUARIE UTILITIES INC. 20-4988304	AQUARION HOLDINGS LLC 75-3216999	AQUARION COMPANY 06-0852232	AQUARION WATER COMPANY 80-0077570	AQUARION WATER COMPANY OF CONNECTICUT 06-0272360	AQUARION WATER COMPANY OF MASSACHUSETTS, 04-2169260	AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC. 02-0144390	AQUARION CAPITAL MASSACHUS 22-3388	OF ETTS,
1	Pre-adjustment AMTI									
-	ACE depreciation adjustment									
2 a	AMT depreciation expense									
	ACE depreciation expense: (1) Post-1994 property (2) Post-1990 property (3) Pre-1991 MACRS (4) Pre-1991 ACRS (5) Sec. 168(f)(1)-(4) (6) Other property (7) Total ACE depreciation exp.									
С	ACE depreciation adjustment									
	Items included in E&P									
	Tax exempt interest income									
b c	Death benefits from life insurance Other life insurance distributions									
	Inside buildup of undist. income Other items									
f	Total increase due to E&P items									
	Items not deductible in E&P									
b c d	Certain dividends received Public utility dividends Dividends paid to an ESOP Nonpatronage dividends Other items									
f	Total due to disallowed E&P items									
	Other E&P adjustments									
c d	Intangible drilling costs Circulation expenditures Organizational expenditures LIFO inventory adjustments Installment sales									Aquaric Technica
f 6 7 Page 9 e	Total other E&P adjustments Loss disallowance on debts pools Acquisition expenses Depletion									on Water I Statem
9 110 10	Basis adj. from sale of property Adjusted current earnings									REDACTED - Company of NH ent of Troy Dixon Attachment 1 Pa
10 0 JSA 1 30	Aujusted current earnings									ACTE y of N y Dixc
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1 Pre-adjustment AMTI

#### ACE depreciation adjustment

- 2 a AMT depreciation expense
  - b ACE depreciation expense:
  - (1) Post-1994 property
  - (2) Post-1990 property
  - (3) Pre-1991 MACRS
  - (4) Pre-1991 ACRS
  - (5) Sec. 168(f)(1)-(4)
  - (6) Other property
  - (7) Total ACE depreciation exp.
  - c ACE depreciation adjustment

#### Items included in E&P

- 3 a Tax exempt interest income
  - b Death benefits from life insurance
  - c Other life insurance distributions
  - d Inside buildup of undist. income
  - e Other items
- f Total increase due to E&P items

#### Items not deductible in E&P

- 4 a Certain dividends received
- b Public utility dividends
- c Dividends paid to an ESOP
- d Nonpatronage dividends
- e Other items
- f Total due to disallowed E&P items

#### Other E&P adjustments

- 5 a Intangible drilling costs
  - b Circulation expenditures
  - c Organizational expenditures
  - d LIFO inventory adjustments
  - e Installment sales
  - f Total other E&P adjustments
- Loss disallowance on debts pools
- 7 Acquisition expenses
- 8 a Depletion 9 e Basis adj.
- Basis adj. from sale of property
- 10 Adjusted current earnings

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20-4988304

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## 20-4988304

MACQUARIE UTILITIES INC. & SUBS ELIMINATION

Consolidated Schedules	PER INC STMT	TEMPORARY	PERMANENT	PER TAX RETURN	PER INC STMT	TEMPORARY	PERMANENT	PER TAX RETURN
Schedule M-3, Part II								
Income (loss) from equity method     foreign corp.     Gross foreign dividends not     previously taxed     Subpart F, QEF, and similar     income inclusions								
4 Section 78 gross-up								
<ul> <li>Gross foreign distrib. previously taxed Income (loss) from equity method</li> <li>U.S. corp.</li> <li>U.S. dividends not eliminated in tax consolidation</li> </ul>								
8 Minority interest for includible corp.								
9 Income (loss) from U.S. partnerships								
10 Income (loss) from foreign partnerships Income (loss) from other pass-through 11 entities								
12 Items relating to reportable transactions	3							
13 Interest income								
14 Total accrual to cash adjustment								
15 Hedging transactions								
16 Mark-to-market income (loss)								
17 Cost of goods sold								
18 Sales versus lease								
19 Section 481(a) adjustments								
20 Unearned/deferred revenue Income recognition from long-term contracts								
22 Original issue discount/imputed interess Income statement gain/loss on sale, 23 a exchange, or abandonment Cross cap, gains from Sch. D, excluding 23 b amount from pase-through entitiess Cross cap, losses from Sch. D, exc. pass 23 c through ent., abandonment, worthless s								
23d Net gain/loss reported on Form 4797								
23 e Abandonment losses								
23f Worthless stock losses Other gain/loss on disposition of assets 23g other than inventory								
24 Capital loss limitation and carryforward	used							
25 Other income (loss) items with differences								
26 Total income (loss) items								
27 Total expense/deduction items								
28 Other items with no differences								
29a 1120 subgroup reconciliation totals								
29 PC insurance subgroup reconciliation to	otals							
290 Life insurance subgroup reconciliation t	otals							R
121								REDACTE
39, Reconciliation totals								ACT
JSA 3C8042 1.000	==							
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COMBINED

## 20-4988304

MACQUARIE UTILITIES INC. & SUBS

Consolidated Schedules	PER INC STMT	TEMPORARY	PERMANENT	PER TAX RETURN	PER INC STMT	TEMPORARY	PERMANENT	PER TAX RETURN
Schedule M-3, Part II Income (loss) from equity method								
foreign corp.								
Gross foreign dividends not previously taxed Subpart F, QEF, and similar								
3 income inclusions								
4 Section 78 gross-up								
5 Gross foreign distrib. previously taxed								
Income (loss) from equity method 6 U.S. corp.								
U.S. dividends not eliminated in tax consolidation								
8 Minority interest for includible corp.								
9 Income (loss) from U.S. partnerships								
10 Income (loss) from foreign partnerships								
Income (loss) from other pass-through 11 entities								
12 Items relating to reportable transactions								
13 Interest income								
14 Total accrual to cash adjustment								
15 Hedging transactions								
16 Mark-to-market income (loss)								
17 Cost of goods sold								
18 Sales versus lease								
19 Section 481(a) adjustments								
20 Unearned/deferred revenue								
21 Income recognition from long-term contracts								
22 Original issue discount/imputed interest	t							
Income statement gain/loss on sale, 23a exchange, or abandonment								
Gross cap. gains from Sch. D, excluding amount from pass-through entities								
Gross cap. losses from Sch. D, exc. pass- 23C through ent., abandonment, worthless s	- tock							
23d Net gain/loss reported on Form 4797								
23e Abandonment losses								
23f Worthless stock losses								
Other gain/loss on disposition of assets other than inventory								
24 Capital loss limitation and carryforward	used							
25 Other income (loss) items with differences								
26 Total income (loss) items								
27 Total expense/deduction items								
28 Other items with no differences								
29a 1120 subgroup reconciliation totals								
29 PC insurance subgroup reconciliation to	tals							
29c Life insurance subgroup reconciliation to	otals							ג
122								REDACTE
SQ. Reconciliation totals								AC
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3C85042 1.000 14668X 23			2	0-4988304	1	34	STATEMEN	$\overline{\mathbf{T}}$ 52
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ADJUSTMENTS

#### SCHEDULE M-3, PART II DETAIL

#### LINE 25 - OTHER INCOME (LOSS) ITEMS WITH DIFFERENCES

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DESCRIPTION	INCOME (LOSS) PER INCOME STMT	DIFFERENCE	PERMANENT DIFFERENCE	PER TAX RETURN
MACQUARIE UTILITIES INC.				
DIVIDENDS FROM SUBSIDIARIES				
SUBTOTAL				
AQUARION HOLDINGS LLC				
DIVIDENDS FROM SUBSIDIARIES				
SUBTOTAL				
AQUARION COMPANY				

DIVIDENDS FROM SUBSIDIARIES

\_\_\_\_\_

SUBTOTAL

AQUARION WATER COMPANY

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DIVIDENDS FROM SUBSIDIARIES

14668X 2393

## SUBTOTAL

CONTINUED ON NEXT PAGE 20-4988304

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#### SCHEDULE M-3, PART II DETAIL

#### LINE 25 - OTHER INCOME (LOSS) ITEMS WITH DIFFERENCES (CONT'D) \_\_\_\_\_

	INCOME (LOSS)	TEMPORARY	PERMANENT	INCOME (LOSS)
DESCRIPTION	PER INCOME STMT	DIFFERENCE	DIFFERENCE	PER TAX RETURN

\_\_\_\_\_

AQUARION WATER COMPANY OF CONNECTICUT
SERVICE CONNECTION FEES DIVIDENDS FROM SUBSIDIARIES
SUBTOTAL
MACQUARIE UTILITIES INC. & SUBS ELIMINATI
DIVIDENDS FROM SUBSIDIARIES
SUBTOTAL
TOTAL
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## 20-4988304

			СОМІ	BINED		MACQUARIE UTILITIES INC. & SUBS ELIMINATION			
	solidated Schedules edule M-3, Part III	PER INC STMT	TEMPORARY	PERMANENT	PER TAX RETURN	PER INC STMT	TEMPORARY	PERMANENT	PER TAX RETURN
2	U.S. deferred income tax exp.								
3	State and local current income tax exp.								
4	State and local deferred income tax exp.								
5	Foreign current income tax exp.								
6	Foreign deferred income tax exp.								
7	Foreign withholding taxes								
, 8	Interest expense								
9	Stock option expense								
10	Other equity-based compensation								
11	Meals and entertainment								
12									
13	Judgements, damages, awards, and similar	costs							
14	Parachute payments								
15	Compensation with sect. 162(m) limitation								
16	Pension and profit-sharing								
17	Other post-retirement benefits								
18	Deferred compensation								
19	Charitable contribution - cash/tangibles								
20	Charitable contribution - intangible								
21	Charitable contribution limitation/carryforw	ard							
22	Domestic production activities deduction								
23	Current year acquisition or reorg. investment banking fees								
24	Current year acquisition or reorg. legal and accounting fees								
25	Current year acquisition/reorg. other costs								
26	Amortization/impairment of goodwill								
27	Amortization of acquisition and reorg.								
28	Other amort. or impairment write-offs								
29	Reserved								
30	Depletion								
31	Depreciation								
32	Bad debt expense								
33	Corporate owned life insurance premiums								
34	Purchase versus lease								
35	Research and development costs								
383 369	Section 118 exclusion								
38	Other expense/ded. items with differ.								
125									
	Total expense/deduction items								
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## 20-4988304

		ADJUS	TMENTS			MACQUARIE UTILITIES INC. & SUBS			
	olidated Schedules dule M-3, Part III	PER INC STMT	TEMPORARY	PERMANENT	PER TAX RETURN	PER INC STMT	TEMPORARY	PERMANENT	PER TAX RETURN
	U.S. current income tax exp.								
-	U.S. deferred income tax exp.								
3	State and local current income tax exp.								
4	State and local deferred income tax exp.								
5	Foreign current income tax exp.								
6	Foreign deferred income tax exp.								
7	Foreign withholding taxes								
8	Interest expense								
9	Stock option expense								
10	Other equity-based compensation								
11	Meals and entertainment								
12	Fines and penalties								
13	Judgements, damages, awards, and similar	costs							
14	Parachute payments								
15	Compensation with sect. 162(m) limitation								
16	Pension and profit-sharing								
17	Other post-retirement benefits								
18	Deferred compensation								
19	Charitable contribution - cash/tangibles								
20	Charitable contribution - intangible								
21	Charitable contribution limitation/carryfon	ward							
22	Domestic production activities deduction								
23	Current year acquisition or reorg. investment banking fees								
24	Current year acquisition or reorg. legal and accounting fees								
25	Current year acquisition/reorg. other costs								
26	Amortization/impairment of goodwill								
27	Amortization of acquisition and reorg.								
28	Other amort. or impairment write-offs								
29	Reserved								
30	Depletion								
31	Depreciation								
32	Bad debt expense								
33	Corporate owned life insurance premiums								
34	Purchase versus lease								
35	Research and development costs								
383 369 369	Section 118 exclusion								
	Other expense/ded. items with differ.								굞
126									DA
38.	Total expense/deduction items								REDACTED
154 3030	44 2.000					10	0		° → ¬ ⊥ Ū
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### SCHEDULE M-3, PART III DETAIL

# LINE 37 - OTHER EXPENSE/DEDUCTION ITEMS WITH DIFFERENCES

 EXPENSE
 TEMPORARY
 PERMANENT
 DEDUCTION

 DESCRIPTION
 PER INCOME STMT
 DIFFERENCE
 DIFFERENCE
 PER TAX RETURN

MACQUARIE UTILITIES INC.

OUTSIDE SERVICES				
INSURANCE				
SUBTOTAL				
SUBIUIAL				
AQUARION HOLDINGS LLC				
OUTSIDE SERVICES				
SUBTOTAL				
AQUARION COMPANY				
SALARIES AND WAGES				
DIRECTORS' RETIREMENT				
OTHER FRINGE BENEFITS				
OUTSIDE SERVICES				
COUNTRY CLUB DUES				
SUBTOTAL				Aqui
				arior
				REDACTED Aquarion Water Company of NH Statement of Troy Dixon Attachment 1 Page 125 of 148
AQUARION WATER COMPANY OF CONNECTICUT				imer P
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127				REDACTED mpany of NH of Troy Dixon Attachment 1 ge 125 of 148
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	CONTINUED ON NEXT PAGE	139		
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## SCHEDULE M-3, PART III DETAIL

## LINE 37 - OTHER EXPENSE/DEDUCTION ITEMS WITH DIFFERENCES (CONT'D)

\_\_\_\_\_

DESCRIPTION	EXPENSE PER INCOME STMT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	DEDUCTION PER TAX RETURN
SALARIES AND WAGES				
REPAIRS AND MAINTENANCE				
OTHER FRINGE BENEFITS				
OUTSIDE SERVICES INSURANCE				
LOBBYING				
SUBTOTAL				
AQUARION WATER COMPANY OF MASSACHUSE				
PATRONAGE DISTRIBUTION				
SALARIES AND WAGES				
REPAIRS AND MAINTENANCE				
OTHER FRINGE BENEFITS				
OUTSIDE SERVICES				
INSURANCE				
SUBTOTAL				
AQUARION WATER COMPANY OF NEW HAMPSH				ł
OTHER EXP/DED ITEMS WITH DIFF				Aquarion Water Company of NH Aquarion Water Company of NH Page 126 of 148 58 58 58 58
PATRONAGE DISTRIBUTION				ario
SALARIES AND WAGES				
				ater
Page				Pag
e				ie 12
				26 oy [ 26 oy [
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### SCHEDULE M-3, PART III DETAIL

## LINE 37 - OTHER EXPENSE/DEDUCTION ITEMS WITH DIFFERENCES (CONT'D)

DESCRIPTION	EXPENSE PER INCOME STMT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	DEDUC PER TAX	
REPAIRS AND MAINTENANCE OTHER FRINGE BENEFITS					
OUTSIDE SERVICES					
INSURANCE					
SUBTOTAL					
AQUARION WATER CAPITAL OF MASSACHUSETTS,	INC				
OUTSIDE SERVICES					
SUBTOTAL					
HOMEOWNER SAFETY VALVE COMPANY					
OTHER EXP/DED ITEMS WITH DIFF					
SALARIES AND WAGES					
REPAIRS AND MAINTENANCE OTHER FRINGE BENEFITS					
OUTSIDE SERVICES					
INSURANCE					
					Aq
SUBTOTAL					uaric
					REDACTED Aquarion Water Company of NH of Troy Dixon Attachment 1 age 127 of 148
TOTAL					ater
р де					Comp of Att
129					RED/ pany Troy 127
Page 129 of 186					REDACTED mpany of NH of Troy Dixon Attachment 1 ye 127 of 148
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## 20-4988304

COMBINED	MACQUARIE	ADJUSTMENTS	MACQUARIE
	UTILITIES INC. &		UTILITIES INC. &
	SUBS ELIMINATION		SUBS

## **Consolidated Schedules**

**Cost of Goods Sold** 

- 1 Inventory beginning
- 2 Purchases
- 3 Cost of Labor
- 4 Addtl. 263A Costs
- 5 Other Costs

## 6 Total

7 Inventory - Ending

8 Cost of Goods Sold



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## 20-4988304

	MACQUARIE UTILITIES INC.	AQUARION HOLDINGS LLC	AQUARION COMPANY	AQUARION WATER COMPANY	AQUARION WATER COMPANY OF	AQUARION WATER COMPANY OF	AQUARION WATER COMPANY OF NEW	AQUARION WATER CAPITAL OF
					CONNECTICUT	MASSACHUSETTS,	HAMPSHIRE, INC.	MASSACHUSETTS,
						INC.		INC
Consolidated Schedules	20-4988304	75-3216999	06-0852232	80-0077570	06-0272360	04-2169260	02-0144390	22-3388372
Cost of Goods Sold								
1 Inventory - beginning								
2 Purchases								
3 Cost of Labor								
4 Addtl. 263A Costs								
5 Other Costs								
6 Total								
7 Inventory - Ending								
8 Cost of Goods Sold								

## HOMEOWNER SAFETY VALVE COMPANY

## **Consolidated Schedules**

20-0170573

Cost of Goods Sold 1 Inventory - beginning

2 Purchases

3 Cost of Labor

4 Addtl. 263A Costs

5 Other Costs

6 Total 7 Inventory - Ending

8 Cost of Goods Sold

\_\_\_\_\_

 REDACTED Aquarion Water Company of NH Technical Statement of Troy Dixon Attachment 1 Page 130 of 148 (2) FORM 1125-A DETAIL

LINE 5 - OTHER COSTS (COST OF GOODS SOLD)

\_\_\_\_\_

AQUARION WATER COMPANY OF CONNECTICUT

SUPPLY AND PUMPING TREATMENT TRANSMISSION AND DISTRIBUTION SUPPLIES

SUBTOTAL

AQUARION WATER COMPANY OF MASSACHUSETTS, INC.

\_\_\_\_\_

\_\_\_\_\_\_\_

SUPPLY AND PUMPING TREATMENT TRANSMISSION AND DISTRIBUTION SUPPLIES

SUBTOTAL

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.

SUPPLY AND PUMPING TREATMENT TRANSMISSION AND DISTRIBUTION SUPPLIES

SUBTOTAL

HOMEOWNER SAFETY VALVE COMPANY

TRANSMISSION AND DISTRIBUTION CONTRACT JOBBING COSTS

SUBTOTAL

MACQUARIE UTILITIES INC. & SUBS ELIMINATION

\_\_\_\_\_

TREATMENT

SUBTOTAL

TOTAL LINE 5 - OTHER COSTS (COST OF GOODS SOLD)

\_\_\_\_\_

FORM 1125-E DETAIL

	SOC SEC #			
COMPENSATION OF OFFICERS			 	
AQUARION WATER COMPANY OF CONNECTI				
CHARLES FIRLOTTE		100.000		
HOWARD DUNN	ON REQUEST	100.000		
DONALD MORRISSEY	ON REQUEST	100.000		
BRUCE SILVERSTONE	ON REQUEST	100.000		
DOUG KNIFFIN	ON REQUEST	100.000		
LUCY TEIXEIRA	ON REQUEST	100.000		
JOHN WALSH	ON REQUEST	100.000		
JOHN WALSH	ON REQUEST	62.500		
TOTAL - COMPENSATION OF OFFICERS				
	,			
	,	37.500		
AQUARION WATER COMPANY OF NEW HAMP 		37.500		

	COMBINED	MACQUARIE	ADJUSTMENTS	MACQUARIE
		UTILITIES INC.		UTILITIES INC.
		& SUBS		& SUBS
Consolidated Schedules - Form 4562		ELIMINATION		

## **Consolidated Schedules - Form 4562**

## **Consolidated 4562 Summary**

## Part I - Section 179 Expense

- 2 Sec 179 property placed in Service in current year
- 6 Nonlisted property
- 7 Listed property
- 8 Total elected cost
- 9 Tentative deduction
- 10 Carryover from 2012
- 12 Sec 179 expense deduction
- 13 Carryover to 2014

## Part II - Other Depreciation

- 14 Special depreciation allowance
- 15 Property subject to 168(f)(1)
- 16 ACRS and other depreciation

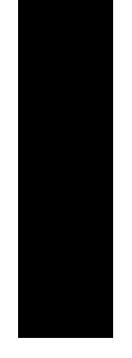
#### Part III - MACRS

- 17 MACRS deduction prior years
- 19 General Depreciation System
  - a. 3-year property
  - b. 5-year property
  - c. 7-year property
  - d. 10-year property
  - e. 15-year property
  - f. 20-year property
  - g. 25-year property
  - h. 27.5-year residential real
- i. 39-year nonresidential real
- 20 Alternative Depreciation System
  - a. Class life
  - b. 12-year
  - c. 40-year

## Part IV - Summary

- 21 Listed Property
- 22 Total depreciation
- 42 Amortization current year
- 43 Amortization prior year
- 44 Total Amortization

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## Μ

MACQUARIE UTILITIES INC	. & SUBS						•	REDACTED Vater Company of NH atement of Troy Dixon
	MACQUARIE UTILITIES INC.	AQUARION HOLDINGS LLC	AQUARION COMPANY	AQUARION WATER COMPANY	AQUARION WATER COMPANY OF CONNECTICUT	AQUARION WATER COMPANY OF MASSACHUSETTS,	AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.	AQUARION WATER Attachment 1 Page 134 of 148 MASSACHUSETTS,
Consolidated Schedules - Form 4	562					INC.	,,	INC
Consolidated 4562 Summary	20-4988304	75-3216999	06-0852232	80-0077570	06-0272360	04-2169260	02-0144390	22-3388372
Part I - Section 179 Expense								
2 Sec 179 property placed in								
Service in current year								
6 Nonlisted property								
7 Listed property								
8 Total elected cost								
9 Tentative deduction								
10 Carryover from 2012								
12 Sec 179 expense deduction	1							
13 Carryover to 2014								
Part II - Other Depreciation								
14 Special depreciation allowa								
15 Property subject to 168(f)(1								
16 ACRS and other depreciation	n							
Part III - MACRS								
17 MACRS deduction - prior ye								
19 General Depreciation System	m							
a. 3-year property								
b. 5-year property								
c. 7-year property								
d. 10-year property e. 15-year property								
e. 15-year property f. 20-year property								
g. 25-year property								
h. 27.5-year residential rea	al							
i. 39-year nonresidential								
20 Alternative Depreciation Sy								
a. Class life								
b. 12-year								
c. 40-year								
Part IV - Summary								
21 Listed Property								
22 Total depreciation								
42 Amortization - current year								
43 Amortization - prior year								

44 Total Amortization

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HOMEOWNER

SAFETY VALVE

COMPANY

#### Consolidated Schedules - Form 4562

Consolidated 4562 Summary 20-0170573

#### Part I - Section 179 Expense

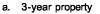
- 2 Sec 179 property placed in Service in current year
- 6 Nonlisted property
- 7 Listed property
- 8 Total elected cost
- 9 Tentative deduction
- 10 Carryover from 2012
- 12 Sec 179 expense deduction
- 13 Carryover to 2014

## Part II - Other Depreciation

- 14 Special depreciation allowance
- 15 Property subject to 168(f)(1)
- 16 ACRS and other depreciation

#### Part III - MACRS

- 17 MACRS deduction prior years
- 19 General Depreciation System



- b. 5-year property
- c. 7-year property
- d. 10-year property
- e. 15-year property
- f. 20-year property
- g. 25-year property
- h. 27.5-year residential real
- i. 39-year nonresidential real
- 20 Alternative Depreciation System
  - a. Class life
  - b. 12-year
  - c. 40-year

### Part IV - Summary

- 21 Listed Property
- 22 Total depreciation
- 42 Amortization current year
- 43 Amortization prior year
- 44 Total Amortization

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REDACTED Aquarion Water Company of NH Technical Statement of Troy Dixon Attachment 1 Page 135 of 148



COMBINED	MACQUARIE	ADJUSTMENTS	MACQUARIE
	UTILITIES		UTILITIES
	INC. & SUBS		INC. & SUBS
	ELIMINATION		

## 20-4988304

REDACTED Aquarion Water Company of NH Technical Statement of Troy Dixon Attachment 1 Page 136 of 148

## Consolidated Schedules Form 4797

Column (g) Section 1231 Gains/Losses

From Form 4797, line 2 Gain from Form 4684, line 39 Gain from Form 6252 From Form 8824 Gain from Form 4797, line 32 Total Section 1231 gain (loss) Nonrecaptured prior year losses Net Section 1231 gain

Ordinary Gains and Losses

From Form 4797, line 10 Section 1231 loss Section 1231 gain Gain from Form 4797, line 31 From Form 4684 From Form 6252 From Form 8824 Net ordinary gain or (loss)



20-4988304

Page 138 of 186

#### REDACTED

MACOUARIE UTILITIES INC	& SUBS						20-4988304	Aquarion V	Vater Company of NH
	MACOUARIE	AQUARION	AQUARION	AQUADION	AQUARION	AOUADION		Technical Sta	atement of Troy Dixon
	MACQUARIE	AQUARION	AQUARION	AQUARION	AQUARION	AQUARION	AQUARION	AQUARION	Attachment 1
	UTILITIES	HOLDINGS LLC	COMPANY	WATER	WATER	WATER	WATER	WATER	Page 137 of 148
	INC.			COMPANY	COMPANY OF	COMPANY OF	COMPANY OF	CAPITAL OF	Ū
					CONNECTICUT	MASSACHUSETT	NEW	MASSACHUSETT	
Consolidated Schedules	20-4988304	75-3216999	06-0852232	80-0077570	06-0272360	04-2169260	02-0144390	22-3388372	

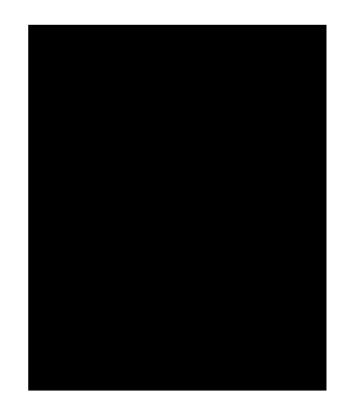
### Form 4797

Column (g) Section 1231 Gains/Losses

From Form 4797, line 2 Gain from Form 4684, line 39 Gain from Form 6252 From Form 8824 Gain from Form 4797, line 32 Total Section 1231 gain (loss) Nonrecaptured prior year losses Net Section 1231 gain

## Ordinary Gains and Losses

From Form 4797, line 10 Section 1231 loss Section 1231 gain Gain from Form 4797, line 31 From Form 4684 From Form 6252 From Form 8824 Net ordinary gain or (loss)



HOMEOWNER

SAFETY VALVE COMPANY

## **Consolidated Schedules**

20-0170573

## Form 4797

Column (g) Section 1231 Gains/Losses

From Form 4797, line 2 Gain from Form 4684, line 39 Gain from Form 6252 From Form 8824 Gain from Form 4797, line 32 Total Section 1231 gain (loss) Nonrecaptured prior year losses Net Section 1231 gain

## Ordinary Gains and Losses

From Form 4797, line 10 Section 1231 loss Section 1231 gain Gain from Form 4797, line 31 From Form 4684 From Form 6252 From Form 8824 Net ordinary gain or (loss)

20-4988304

REDACTED Aquarion Water Company of NH Technical Statement of Troy Dixon Attachment 1 Page 138 of 148

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#### AQUARION WATER COMPANY OF CONNECTICUT

#### 06-0272360

REDACTED Aquarion Water Company of NH Technical Statement of Troy Dixon Attachment 1 Page 139 of 148

\_\_\_\_\_

FORM 4797, PAGE 1 DETAIL

#### AQUARION WATER COMPANY OF CONNECTICUT

\_\_\_\_\_

LINE 2 - MOST PROPERTY HELD MORE THAN 1 YEAR

\_\_\_\_\_

PROPERTY DESCRIPTION	DATE ACQ	DATE SOLD	SALES PRICE	DEPRECIATION	COST OR BASIS	GAIN OR LOSS
VARIOUS FIXED ASSETS	VARIOUS	VARIOUS				
PART I 4797 GAINS AND	LOSSES					

### AQUARION WATER COMPANY OF MASSACHUSETTS, INC.

#### 04-2169260

REDACTED Aquarion Water Company of NH Technical Statement of Troy Dixon Attachment 1 Page 140 of 148

FORM 4797, PAGE 1 DETAIL

#### AQUARION WATER COMPANY OF MASSACHUSETTS, INC.

\_\_\_\_\_

LINE 2 - MOST PROPERTY HELD MORE THAN 1 YEAR

VARIOUS FIXED ASSETS VARIOUS VARIOUS	
PART I 4797 GAINS AND LOSSES	

#### AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.

#### 02-0144390

REDACTED Aquarion Water Company of NH Technical Statement of Troy Dixon Attachment 1 Page 141 of 148

FORM 4797, PAGE 1 DETAIL

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.

LINE 2 - MOST PROPERTY HELD MORE THAN 1 YEAR

\_\_\_\_\_

PROPERTY DESCRIPTION	DATE ACQ	DATE SOLD	SALES PRICE	DEPRECIATION	COST OR BASIS	GAIN OR LOSS	
VARIOUS FIXED ASSETS	VARIOUS	12/31/2013					
PART I 4797 GAINS AND	LOSSES						

FORM 8916-A, PART I DETAIL

LINE 6 - OTHER ITEMS WITH DIFFE	RENCES			
DESCRIPTION	PER INCOME STMT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	PER TAX RETURN
AQUARION WATER COMPANY OF CONNE				
COST OF GOODS SOLD				
SUBTOTAL				
TOTAL				

\_\_\_\_\_

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FORM 8916-A, PART I DETAIL

LINE 7 - OTHER ITEMS WITH NO DIFFERENCES

AQUARION WATER COMPANY OF MASSACHUSETTS, INC. OTHER ITEMS WITH NO DIFFERENCES

\_\_\_\_\_

SUBTOTAL

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC. ------OTHER ITEMS WITH NO DIFFERENCES

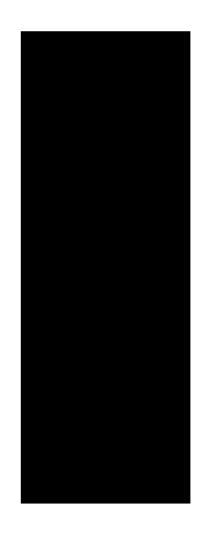
SUBTOTAL

SUBTOTAL

MACQUARIE UTILITIES INC. & SUBS ELIMINATION ------OTHER ITEMS WITH NO DIFFERENCES

SUBTOTAL

TOTAL



## FORM 8916-A, PART II DETAIL

## LINE 5 - OTHER INTEREST INCOME

		TEMPORARY	PERMANENT	
DESCRIPTION	PER INCOME STMT	DIFFERENCE	DIFFERENCE	PER TAX RETURN

## AQUARION COMPANY

OTHER INTEREST	INCOME	
SUBTOTAL		
AQUARION WATER	COMPANY OF CONNECTICUT	
OTHER INTEREST	INCOME	
SUBTOTAL		
AQUARION WATER	COMPANY OF MASSACHUSETTS,	INC.
OTHER INTEREST	INCOME	
SUBTOTAL		
	COMPANY OF NEW HAMPSHIRE,	
OTHER INTEREST		
SUBTOTAL		
TOTAL		
		====

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### FORM 8916-A, PART III DETAIL

## LINE 4 - OTHER INTEREST EXPENSE

		TEMPORARY	PERMANENT	
DESCRIPTION	PER INCOME STMT	DIFFERENCE	DIFFERENCE	PER TAX RETURN

### MACQUARIE UTILITIES INC.

OTHER INTEREST EXPENSE	
SUBTOTAL	
AQUARION HOLDINGS LLC	
OTHER INTEREST EXPENSE	
SUBTOTAL	
AQUARION WATER COMPANY OF CONNECTICUT	
OTHER INTEREST EXPENSE	
SUBTOTAL	
AQUARION WATER COMPANY OF MASSACHUSETTS,	INC.
OTHER INTEREST EXPENSE	
SUBTOTAL	

FORM 8916-A, PART III DETAIL

LINE 4 - OTHER INTEREST EXPENSE (CONT'D) \_\_\_\_\_ TEMPORARY PERMANENT DESCRIPTION PER INCOME STMT DIFFERENCE DIFFERENCE PER TAX RETURN \_\_\_\_\_ AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC. \_\_\_\_\_ OTHER INTEREST EXPENSE \_\_\_ SUBTOTAL \_\_\_ AQUARION WATER CAPITAL OF MASSACHUSETTS, INC \_\_\_\_\_ OTHER INTEREST EXPENSE \_\_\_ SUBTOTAL \_\_\_ TOTAL ===

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\_\_\_\_\_\_

FEDERAL ELECTIONS

DESCRIPTION: ELECTION, LOSS CORPORATION INFO STMT

REGULATION REFERENCE: SECTION 1.382-2T

THE ABOVE NAMED TAXPAYER IS A LOSS CORPORATION AS DEFINED IN SECTION 382(K)(1) OF THE INTERNAL REVENUE CODE. AS REQUIRED BY REGULATION SECTION 1.382-11(A), THE TAXPAYER HEREBY FILES THE FOLLOWING STATEMENT FOR THE TAXABLE YEAR ENDED DECEMBER 31, 2013.

1) DATE(S) OF OWNER SHIFTS, EQUITY STRUCTURE SHIFTS, OR SECTION 1.382-2T(A)(2)(I) TRANSACTIONS: NOT APPLICABLE

2) DATE(S) OF SECTION 382 OWNERSHIP CHANGE(S): NOT APPLICABLE

3) AMOUNT OF SECTION 1.382-2 ATTRIBUTES THAT CAUSED THE CORPORATION TO BE A LOSS CORPORATION:

4) THIS STATEMENT DOES NOT INCLUDE AN ELECTION MADE UNDER SECTION 1.382-2T(H)(4)(VI)(B) TO DISREGARD THE DEEMED EXERCISE OF AN OPTION.

5) THIS STATEMENT DOES NOT INCLUDE AN ELECTION MADE UNDER SECTION 1.382-6(B)(2) TO CLOSE THE BOOKS OF THE LOSS CORPORATION.

AT 12/31/11, 12/31/12 AND 12/31/13, THE TAXPAYER HAD NET OPERATING LOSS CARRYFORWARDS OF RESPECTIVELY, MAKING IT A LOSS CORPORATION AS DEFINED IN REG. SEC. 1.382-2(A)(1)(I).

			Т	REDACTED Aquarion Water Company of NH echnical Statement of Troy Dixon
		_		Attachment 1
Form 8594	Asset Acquisition Statement Under Section 1060		ent	ОМВ No. 1545-9921 <sup>148</sup> of 148
(Rev. December 2012) Department of the Treasury	► Attach to your inc	ome tax return.		Attachment
Internal Revenue Service	Information about Form 8594 and its separat	e instructions is		Sequence No. 169
Name as show	mpany of Connecticut		Identifying number as show 06-02	
Check the bo	ox that identifies you:			
Purchaser				
	al Information			
1 Name of oth	er party to the transaction		Other party's Identifying nu	Imber
Indian Fields Home	eowner's Association		06-10	52900
Address (nur	mber, street, and room or suite no.)			
79 Obtuse Road Sc	outh			
City or town,	state, and ZIP code			
Brookfield, CT 068	04			
2 Date of sale		3 Total sales	s price (consideration)	
August 15, 2013		38,500		
Part II Origin	al Statement of Assets Transferred		·····	
4 Assets	Aggregate fair market value (actual amount for Class	s t)	Allocation of sales	price
Class I	\$	\$		<b>W MARKET</b>
Class II	\$	\$		
Class III	\$	\$		
Class IV	\$	\$		
Class V	\$	\$		
Class VI and VII	\$	\$		
Total	\$	\$		
<ul> <li>written docu</li> <li>If "Yes," are to the amounts</li> <li>6 In the purchange</li> <li>not to comp</li> </ul>	haser and seller provide for an allocation of the sal ment signed by both parties?	ch of asset Cla written docum aser also purc contract, mar	sses I, II, III, IV, V, VI, and V ent? hase a license or a covena	///

If "Yes," attach a statement that specifies (a) the type of agreement and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 63768Z

Form 8594 (Rev. 12-2012)

REDACTED Aquarion Water Company of NH DW 14-075 Technical Statement of Troy Dixon Attachment 2 Page 1 of 35

PRICEWATERHOUSECOOPERS LLP 300 MADISON AVENUE NEW YORK, NY 10017

MACQUARIE UTILITIES INC. AND SUBS INSTRUCTIONS FOR FILING FORM BET/NH-1120-WE NEW HAMPSHIRE COMBINED BUSINESS ENTERPRISE/PROFITS TAX RETURN FOR THE YEAR ENDED DECEMBER 31, 2013

THIS RETURN SHOWS AN OVERPAYMENT OF

WE HAVE APPLIED IT AS FOLLOWS:

AMOUNT APPLIED TO 2014 EST.TAX TOTAL OVERPAYMENT

THE ORIGINAL RETURN SHOULD BE FILED ON OR BEFORE OCTOBER 15, 2014 WITH THE FOLLOWING:

### NH DRA P.O. BOX 637 CONCORD, NH 03302-0637

THE BT-SUMMARY, PAGE 3, SHOULD BE SIGNED AND DATED BY AN AUTHORIZED OFFICER OF THE CORPORATION.

TO DOCUMENT THE TIMELY FILING OF YOUR TAX RETURN(S), WE SUGGEST THAT YOU OBTAIN AND RETAIN PROOF OF MAILING. PROOF OF MAILING CAN BE ACCOMPLISHED BY SENDING THE TAX RETURN(S) BY REGISTERED OR CERTIFIED MAIL (METERED BY THE U.S. POSTAL SERVICE) OR THROUGH THE USE OF AN IRS APPROVED DELIVERY METHOD PROVIDED BY AN IRS DESIGNATED PRIVATE DELIVERY SERVICE.



BT-SUMMARY 2013

Version 1.1 9/2013

New Hampshire

Department of Revenue Administration



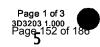


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Page 2 of 35

BUSINESS	TAX RET	URN SU	MMARY

BUSINE	-33 TAA	KETUKIN SUM			
STEP 1 - PRINT OR TYPE	MMDD	~~~~		MMDDYYYY	
For the CALENDAR year 2013 or other taxable period beginning	g:		and ending:		
Check box if there has been a name change since last fill	ng. List for	ner name.			
Proprietorship Last Name					
First Name MI		Taxpayer Identifica	tion Number	lf in and a	
Jointly Owned Property Last Name				lf issued a DO NO enter SSN o	Т
First Name MI		Taxpayer Identifica	ition Number		
MACQUARIE UTILITIES INC.					
204988304 523900 Number & Street Address 835 MAIN STREET Address (continued)					
City / Town		State	Zip Code + 4 (or	Canadian Postal Code)	
BRIDGEPORT		СТ	06604		
If "yes" to the first two questions you must complete	over \$200,0	quired To File A BET F 000, or Enterprise Va uired To File A BPT Retu	lue Tax Base ove	•	
incomplete and may be subject to penalties.		a 990/990T?			
Check here if the IRS has made any agreed or partially ag for any federal income tax return, which adjustment has n reported to New Hampshire.	-		rs Covered by IF	RS (MMCCYYMMCCYY)	
Check Appropriate Box:					



New Hampshire Department of Revenue Administration2013 BT-E2	
PAYMENT FORM AND APPLICATION FOR 7-MONTH EXTENSION OF TIME TO FILE BUSINESS TAX RETU	JRN www.nh.gov/revenue
For the CALENDAR year <b>2013</b> or other taxable period beginning: MMDDYYYY MMDDYYYY	ENTITY TYPE Check one of the following
and ending	
Last Name	
First Name MI	SSN If issued a DIN, DO NOT enter SSN or FEIN
Spouse's Last Name	
Spouse's First Name MI	Spouse's SSN
Corporate, Partnership, Estate, Trust, Non-Profit or LLC Name	
MACQUARIE UTILITIES INC.	(1) A set of the se
Principal Business Activity Code (Federal) Federal Employer Identification #	Department Identification #
523900 204988304	
Number & Street Address	
600 LINDLEY STREET	
Address (continued)	
Site / Tourn	State Zip Code + 4 (or Canadian Postal Code)
Sity / Town	CT 06606
TAX PAYMENT SCHEDULE. DO NOT FILE THIS FORM IF LINE 5	
Enter 100% of the Business Enterprise Tax determined to be due (net of c	
2 Enter 100% of the Business Profits Tax determined to be due (net of credi	it) 2
3 Subtotal (Line 1 plus Line 2)	3
4 LESS: Credit carried over from prior year and Total Advance Payments	4
5 BALANCE DUE: (If negative or zero, do not file this application)	
MAIL TO: NH DRA PO BOX 1201 CONCORD NH 03302-1201	Make Check Payable to: STATE OF NEW HAMPSHIRE Enclose but DO NOT staple or tape your payment to this extension

BT-EXT 2013 Version 1.1 9/2013 1833

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2013 **BT-SUMMARY** 



Page 4 of 35

### **BUSINESS TAX RETURN SUMMARY - continued**

### STEP 3 - Complete the BET and / or BPT Return(s) and then Complete the Business Tax Summary and Attach Return(s)

STEP 4 - Calculate Your Balance Due or Overpayme	nt			Round to the nearest dollar
1 (a) Business Enterprise Tax Net of Statutory Credits 1(a)				
(b) Business Profits Tax Net of Statutory Credits 1(b)				
(c) Subtotal of Business Tax Due (Line 1(b) plus Line 1(a))			1(c)	
2 PAYMENTS				
(a) Tax paid with application for extension	2(a)			
(b) Total of taxable period's estimated tax payments	2(b)			
(c) Credit carryover from prior tax period	2(c)			
(d) Tax paid with original return (Amended returns only)	2(d)			
(e) Total of lines 2(a) through 2(d)			2(e)	
3 TAX DUE: (Line 1(c) minus Line 2(e))			3	
4 ADDITIONS TO TAX				
(a) Interest (See instructions)	4(a)			
(b) Failure to Pay (See instructions)	4(b)			
(c) Failure to File (See instructions)	4(c)			
(d) Underpayment of Estimated Tax (See instructions)	4(d)			
(e) Total of lines 4(a) through 4(d)			4(e)	
5 (a) Subtotal of Amount Due (Line 3 plus Line 4(e))			5(a)	
(b) Return Payment Made Electronically	5(b)			
(c) BALANCE DUE: Line 5(a) minus 5(b). Make your payment of			Ī	
make check payable to: STATE OF NEW HAMPSHIRE	F	PAY THIS AMOUNT	5(c)	
6 <b>OVERPAYMENT:</b> If balance due is less than zero, enter on Line 6		6		
<ul><li>7 Apply overpayment amount on Line 6 to:</li><li>(a) Credit - Next Year's Tax Liability</li></ul>				7(a)
(b) Refund		DO	NOT PAY	( 7(b)

STEP 5 - THIS RETURN MUST BE ACCOMPANIED BY COMPLETE AND LEGIBLE COPIES OF THE APPROPRIATE FEDERAL FORMS AND SCHEDULES









OBTSUMI 33162D

# Page 5 of 35

Page 155 of

7

## **BUSINESS TAX RETURN SUMMARY - continued**

Under penalties of perjury, I declare that I have examined this BT-Summary and the attached returns, and to the best of my belief they are true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.) If a combined group, I also certify that all affiliated companies are included in the appropriate group described in this return.

POA: By checking this box and signing below, you authorize us to discuss this return with the preparer listed on this return.

### **TAXPAYER'S SIGNATURE & INFORMATION**

Signature (in ink)	MMDDYYYY
Signature (in ink)	MMDDYYYY
Print Signatory Name & Title	
DONALD J. MORRISSEY V.P.	
Email Address	
Phone Number	e filing as a surviving spouse
PREPARER'S SIGNATURE & INFORMATION	
Signature of Paid Preparer	MMDDYYYY
Printed Name of Preparer	
PRICEWATERHOUSECOOPERS LLP	
Email Address	
Diseas Number	
Phone Number Preparer Identification Number	
6464714000         P0005000           Preparer's Address         P000000000000000000000000000000000000	I
300 MADISON AVENUE	
Address (continued)	
City / Town	State Zip Code + 4 (or Canadian Postal Code)
NEW YORK	NY 10017
MAIL TO: NH DRA	Make Check Payable to:
PO BOX 637 CONCORD NH 03302-0637	STATE OF NEW HAMPSHIRE
BT-SUMMARY 2013 Version 1.1 9/2013	3D3205 1.000

Do not use this form to report an IRS adjustment. See Step 2 instructions.







000BET131162D

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## **BUSINESS ENTERPRISE TAX RETURN**

Business Organization Name				
MACQUARIE UTILITIES INC.				
Taxpayer Identification #	MMDDYYYY	MMDDYYYY		
204988304     For the CALENDAR year 2013       or other taxable period beginning:	a	and ending:		
You are required to file this return if the gross receipts were greater than \$200,000 or the enterprise value tax base is greater than \$100,000.				
		Round to the nearest dollar		
Total Gross Business Receipts for this business organization				
1. Dividends Paid	1			
2. Compensation and Wages Paid or Accrued	2			
3. Interest Paid or Accrued	3			
4. Taxable Enterprise Value Tax Base (Sum of Lines 1, 2, and 3)	4			
5. New Hampshire Business Enterprise Tax (Line 4 multiplied by .0075) before c	redits 5			
6. Enter credits against BET. Use DP-160 to determine credit against BET	6			
7. Enter Tax Due (Line 5 minus 6). If negative, enter Zero	TAX DUE 7			

### **BET CREDIT WORKSHEET**

1. Business Profits Tax from BPT Return, Line 18 NH-1			
<ol> <li>Sum the amounts from Lines 3 through 8, Column B plus on DP-160 part B, not to exceed the amount on Line 1. Include Line 19(a) NH-1120-WE, Line 11(a) all other forms</li> </ol>			
Use carry forward amounts in the following order for this taxable period	A Apply Credits Here	B Sum of Credit to BPT	C Excess Credits
3. BET tax paid amount from Line 7 BET Return plus Line 4 of DP-160, Part A.			
4. Carry over BET from fifth prior taxable period			
5. Carry over BET from fourth prior taxable period			
6. Carry over BET from third prior taxable period			
7. Carry over BET from second prior taxable period			
8. Carry over BET from first prior taxable period			







<u>BT80WE131162</u>

Attachment 2 Page 7 of 35

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REDACTED

#### Page

## BUSINESS ENTERPRISE TAX APPORTIONMENT FOR INDIVIDUAL NEXUS MEMBERS OF A COMBINED GROUP

**Business Organization Name** 

### MACQUARIE UTILITIES INC.

Taxpayer Identification #

204988304

For the CALENDAR year **2013** or other taxable period beginning:

MMDDYYYY

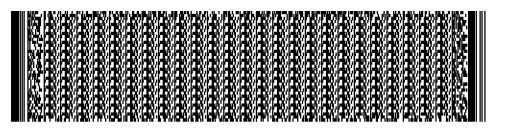
and ending:

MMDDYYYY

## SECTION I - APPORTIONMENT FACTORS

See General Instructions

	Column A	Round to the nearest dollar Column B	Column C
	Name	Name	Name
	MACQUARIE UTIL	AQUARION HOLDI	AQUARION COMPA
	FEIN	FEIN	FEIN
	204988304	753216999	060852232
Compensation and Wages Factor		4	+
1 New Hampshire Compensation and Wages Paid or Accrued			
2 Everywhere Compensation			
3 COMPENSATION FACTOR (Line 1 divided by Line 2) Enter on Line 21			
Interest Factor			
4 Average of New Hampshire Property			
5 Average of Everywhere Property			
6 INTEREST FACTOR (Line 4 divided by Line 5) Enter on Line 26			
Dividend Factor		*	
7 New Hampshire Sales			
8 Everywhere Sales			=
9 Sales Factor (Line 7 divided by Line 8)			
10 Subtotal (Sum of Lines 3, 6 and 9)			
11 DIVIDEND FA CTOR (Line10 divided by number of factors in subtotal) Enteron Line15			







<u>BT80WE131162</u>

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## BUSINESS ENTERPRISE TAX APPORTIONMENT FOR INDIVIDUAL NEXUS MEMBERS OF A COMBINED GROUP

**Business Organization Name** 

### MACQUARIE UTILITIES INC.

Taxpayer Identification #

204988304

For the CALENDAR year **2013** or other taxable period beginning:

MMDDYYYY

and ending:

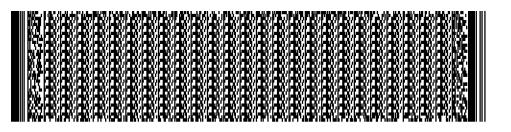
MMDDYYYY

# \_\_\_\_

## **SECTION I - APPORTIONMENT FACTORS**

See General Instructions

	Column A	Round to the nearest dollar Column B	Column C
	Name	Name	Name
	AQUARION WATER	AWC OF CT	AWC OF MA
	FEIN	FEIN	FEIN
	800077570	060272360	042169260
Compensation and Wages Factor		-	-
<ol> <li>New Hampshire Compensation and Wages Paid or Accrued</li> </ol>			
2 Everywhere Compensation			
3 COMPENSATION FACTOR (Line 1 divided by Line 2) Enter on Line 21			
Interest Factor	_		
4 Average of New Hampshire Property			
5 Average of Everywhere Property			
6 INTEREST FACTOR (Line 4 divided by Line 5) Enter on Line 26			
Dividend Factor	-		
7 New Hampshire Sales			
8 Everywhere Sales			
<sup>9</sup> Sales Factor (Line 7 divided by Line 8)			
10 Subtotal (Sum of Lines 3, 6 and 9)			
11 DIVIDEND FA CTOR (Line10 divided by number offactors in subtotal) Enteron Line 15			







<u>BT80WE131162</u>[

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## BUSINESS ENTERPRISE TAX APPORTIONMENT FOR INDIVIDUAL NEXUS MEMBERS OF A COMBINED GROUP

**Business Organization Name** 

### MACQUARIE UTILITIES INC.

Taxpayer Identification #

204988304

For the CALENDAR year **2013** or other taxable period beginning:

MMDDYYYY

and ending:

MMDDYYYY

## **SECTION I - APPORTIONMENT FACTORS**

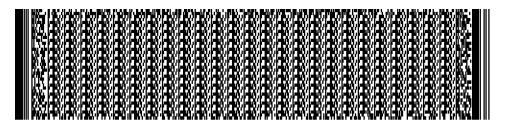
See General Instructions

Column A	Round to the nearest dollar Column B	Column C
Name	Name	Name
AWC OF NH	AWCAP OF MA	HOMEOWNER SAFE
FEIN	FEIN	FEIN
020144390	223388372	200170573

### **Compensation and Wages Factor**

1 New Hampshire Compensation and Wages Paid or Accrued	
2 Everywhere Compensation	
3 COMPENSATION FACTOR (Line 1 divided by Line 2) Enter on Line 21	
Interest Factor	
4 Average of New Hampshire Property	
5 Average of Everywhere Property	
6 INTEREST FACTOR (Line 4 divided by Line 5) Enter on Line 26	
Dividend Factor	
7 New Hampshire Sales	
8 Everywhere Sales	
9 Sales Factor (Line 7 divided by Line 8)	
10 Subtotal (Sum of Lines 3, 6 and 9)	
11 DIVIDEND FACTOR(Line10 divided by number	

offactors in subtotal) Enteron Line 15







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## **BUSINESS ENTERPRISE TAX APPORTIONMENT - continued**

Business Organization Name			
MACQUARIE UTILITIES INC.			
Taxpayer Identification #	MMDDY	YYY	MMDDYYYY
	ALENDAR year 2013 ble period beginning:	and endir	ng:
3EC HON II - DUƏIR	See General Instruction	BASE APPORTIONMENT	
		Round to the nearest dollar	
E	Column A	Column B	Column C
Dividend Apportionment FEIN	204988304	753216999	060852232
12 Dividends Paid			
13 LESS: Dividend Deduction			
14 Subtotal (Line 12 minus Line 13)			
15 Dividend Apportionment Factor (From Line 11)			
16 Taxable Dividends (Line 14 multiplied by Line 15)			
17 TOTAL TAXABLE DIVIDENDS (From Line 16. If negative enter zero)			
17(a) Sum of Columns 17A, 17B, and 17C. Enter this amo	ount on Form BET, Line 1: TOTA	L 17(a)	
Compensation and Wages Apportionment			
18 Everywhere Compensation and Wages Paid or Accrued			
19 LESS: Retained Compensation			
20 Subtotal (Line 18 minus Line 19)			
21 Compensation Apportionment Factor (From Line 3)			
22 Taxable Compensation (Line 20 multiplied by Line 21)			
23 LESS: Dividend Offset			
24 TOTAL TAXABLE COMPENSATION (Line 22 minus Line 23)			
24(a) Sum of Columns 24A, 24B and 24C. Enter this amou	unt on Form BET, Line 2: TOTAL	24(a)	
Interest Apportionment			
25 Interest Paid or Accrued			
26 Interest Apportionment Factor (From Line 6)			
27 Taxable Interest (Line 25 multiplied by Line 26)			
28 LESS: Dividend Offset			
29 TOTAL TAXABLE INTEREST (Line 27 minus Line 28) Enter this amount on Form BET, Line 3			
29(a) Sum of Columns 29A, 29B and 29C. Enter this amou	unt on Form BET, Line 3: TOTAL	29(a)	







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## **BUSINESS ENTERPRISE TAX APPORTIONMENT - continued**

Business Organization Name				
MACQUARIE UTILITIE	S INC.			
Taxpayer Identification #		MMDD	YYYY	MMDDYYYY
204988304		ENDAR year 2013	and e	nding:
SEC	TION II - BUSINE	SS ENTERPRISE TAX See General Instruct	K BASE APPORTIONMEN	Т
			Round to the nearest dollar	
		Column A	Column B	Column C
Dividend Apportionment	FEIN	800077570	060272360	042169260
12 Dividends Paid				
13 LESS: Dividend Deduction				
14 Subtotal (Line 12 minus Line 13)				
15 Dividend Apportionment Factor (From	m Line 11)			
16 Taxable Dividends (Line 14 multiplie	d by Line 15)			
17 TOTAL TAXABLE DIVIDENDS (From Line 16. If negative enter zero)				
17(a) Sum of Columns 17A, 17B, and 1		it on Form BET, Line 1: TOT/	AL 17(a)	
Compensation and Wages App	ortionment			
18 Everywhere Compensation and Wage or Accrued	es Paid			
19 LESS: Retained Compensation				
20 Subtotal (Line 18 minus Line 19)				
21 Compensation Apportionment Factor (From Line 3)	r			
22 Taxable Compensation (Line 20 multip	vlied by Line 21)			
23 LESS: Dividend Offset				
24 TOTAL TAXABLE COMPENSATION (Line 22 minus Line 23)				
24(a) Sum of Columns 24A, 24B and 24	C. Enter this amount	on Form BET, Line 2: TOTA	L 24(a)	
Interest Apportionment				
25 Interest Paid or Accrued				
26 Interest Apportionment Factor (From	Line 6)			
27 Taxable Interest (Line 25 multiplied	by Line 26)			
28 LESS: Dividend Offset				
29 TOTAL TAXABLE INTEREST (Line 27 Enter this amount on Form BET, Line				
29(a) Sum of Columns 29A, 29B and 29	C. Enter this amount	on Form BET, Line 3: TOTAI	L 29(a)	







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## **BUSINESS ENTERPRISE TAX APPORTIONMENT - continued**

Business Organization Name							
MACQUARIE UTILITIES I	INC.						
Taxpayer Identification #			MMDDY	YYY		MMDDYYYY	
204988304		ENDAR year 2013 e period beginning:			and ending	g:	
SECTION	I II - BUSINI	ESS ENTERPRIS See General I		BASE APPORTION	IMENT		
		Column A		Round to the neares Column B	t dollar	Colu	ımn C
Dividend Apportionment	FEIN	02014439	30	22338837	2	2001	70573
12 Dividends Paid							
13 LESS: Dividend Deduction							
14 Subtotal (Line 12 minus Line 13)							
15 Dividend Apportionment Factor (From Line	9 11)						
16 Taxable Dividends (Line 14 multiplied by L	ine 15)						
17 TOTAL TAXABLE DIVIDENDS (From Line 16. If negative enter zero)							
17(a) Sum of Columns 17A, 17B, and 17C. Er	nter this amou	nt on Form BET, Line	1: TOTAI	_ 17(a)			
Compensation and Wages Apportio	nment						
18 Everywhere Compensation and Wages Paid or Accrued	d						
19 LESS: Retained Compensation							
20 Subtotal (Line 18 minus Line 19)							
21 Compensation Apportionment Factor (From Line 3)							
22 Taxable Compensation (Line 20 multiplied by	/Line 21)						
23 LESS: Dividend Offset							
24 TOTAL TAXABLE COMPENSATION (Line 22 minus Line 23)							
24(a) Sum of Columns 24A, 24B and 24C. Ent	ter this amoun	t on Form BET, Line 2	2: TOTAL	24(a)			
Interest Apportionment							
25 Interest Paid or Accrued							
26 Interest Apportionment Factor (From Line 6	6)						
27 Taxable Interest (Line 25 multiplied by Line	e 26)						
28 LESS: Dividend Offset							
29 TOTAL TAXABLE INTEREST (Line 27 minus I Enter this amount on Form BET, Line 3	Line 28)						
29(a) Sum of Columns 29A, 29B and 29C. Ent	er this amount	t on Form BET, Line 3	: TOTAL	29(a)			









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## **COMBINED BUSINESS PROFITS TAX RETURN**

Business Organization Name				
MACQUARIE UTILITIES INC.				
Taxpayer Identification #	MMDDYYYY	/	MMDDY	YYY
204988304       For the CALENDAR year 2013         or other taxable period beginning:			and ending:	
Check the box to indicate how the principal New Hampshire business organization files the	·	tum 040	USE FORM REPORT IRS A	
		040		
TAXABLE INCOME before Net Operating Loss Deduction and special deductio	ns		Round to the neare	st dollar
1 US Consolidated reported on Federal Form 1120, Line 28		1		
2 Less Overseas Business Organizations included in Line 1 above		2		
3 Less Non-Unitary Entities included in Line 1 above		3		
4 Add Consolidating Eliminations attributable to entities included in Line 2 or Lin	e 3 above	4		
5 Add Unitary Entities non-consolidated members from Schedule I-A, Line 7		5		
6 Eliminate Inter-Company income (expense). Report income as a negative amount expenses as a positive amount	nt and	6		
7 Subtotal (Line 1 minus Lines 2 and 3 plus Lines 4 through 6)	7			
8(a) Less Income exempt under federal constitutional law		8(a)		
8(b) Add Expenses related to constitutionally exempt income RSA 77-A:4, X		8(b)		
9 Subtotal (Line 7 adjusted by Lines 8(a) and 8(b))	9			
10 Increase or decrease to gross business profits to reconcile to IRC as of 1986 in e members of group. Complete a separate schedule for each entry and combine on th		:000. R	SA 77-A:I XX. Total adjustments must	reflect all
10(a) Add amount of IRC §179 expense taken on federal return in excess of \$25,000 for proper	erty placed			
into service on or after January 1, 2012, including carryover amounts, but not more than the federal taxable income for any year an IRC §179 election is made.		10(a)		
10(b) Add the amount of bonus depreciation taken on the federal return for assets placed in year		10(b)		
10(c) Add the amount of Domestic Production Activities deduction taken on the federal return taxable period		10(c)		
10(d) Add any other deductions taken on the federal return that need to be eliminated or adjute to revisions to the IRC in effect on 12/31/2000		10(d)		
10(e) Deduct regular depreciation under IRC in effect on 12/31/2000 related to IRC §179 and b depreciation not allowed for this taxable period or for prior taxable periods		10(e)		
10(f) Deduct any other items included on the federal return that need to be eliminated or adj to revisions to the IRC in effect on 12/31/2000		10(f)		
10(g) INCREASE or DECREASE the net gain or loss on the sale of assets used in the business a different State basis from the tax basis reported on the federal return		10(g)		
10(h) Net Lines 10(a) through 10(g). (If negative, use minus sign)		10(h)		







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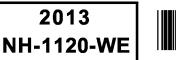
## COMBINED BUSINESS PROFITS TAX RETURN

Business Organization Name							
MACQUARIE UTILI	TIES INC.						
Taxpayer Identification#			MMDDYYYY			MMDDYYYY	
204988304	For the CALENDAR or other taxable period				and ending:		
11 COMBINED NET INCOME	1		_		Round t	o the nearest do	llar
11(a) Line 9 adjusted by Line 10(h)	1		11(a)				
11(b)Separate entity items of inco	me or expense not allowed for on	this form (atta	ach schedule) <sub>11(b)</sub>				
11(c) Subtotal (Line 11(a) adjusted (See instructions on Net Ope		ıs sign)	11(c)				
11(d) Deduct Foreign Dividends (mu Column B on Schedule III)	ust be the same amount as Schedul	le II, Line 6 an	d the total of 11(d)				
11(e) New Hampshire Combined N minus sign)	let Income (Line 11(c) adjusted by	Line 11(d). If	negative, use 11(e)				
12 ADDITIONS AND DEDUC	TIONS SEE STATE	EMENT 4					
12(a) Deduct interest and dividend	s subject to tax under RSA 77. (R	SA 77-A:4, I)	12(a)				
12(b) Deduct interest on direct US	Obligations. (RSA 77-A:4, II)			12(b)			
12(c) Deduct compensation deduc (Does not apply to business	ction for personal services. (RSA 7 organization taxed federally as a c		trust) 12(c)				
12(d) Add income taxes or franchi (RSA 77-A:4, VII)	se taxes measured by income. (at	ttach schedule	e of taxes by State)	12(d)			
12(e) Add federal non-recognized IR	C §337 Gain. (RSA 77-A:4, VIII)		12(e)				
12(f) Deduct wage adjustment requi	ired by IRC §280C. (RSA 77-A:4, I	X)		12(f)			
12(g) Deduct foreign dividend gross-	up (IRC §78). (RSA 77-A:4, XI)			12(g)			
12(h) Deduct research contribution	n. (attach computation) (RSA 77-A	A:4, XII)		12(h)			
12(i) Deduct New Hampshire Net	Operating Loss Deduction (NOLD).	. (attach Form	ו DP-132) (RSA 77-A	.:4, XIII)			
NOLD available	12(i) - A						
Less NOLD used this tax period			12(i)				
NOLD to be carried forward	12(i) - B						
12(j) Add the amount of the increatinterest in the business organ		vas due to the	sale or exchange of	12(j)			
12(k) Add Qualified Investment Compa	any (QIC) holders' proportional share of 0	QIC profits. (RS	A 77-A:4, XV)	12(k)			
12(I) Deduct assistance payments u	under 12 USC, §1823. (RSA 77-A:4	4, XVI)		12(I)			
12(m) Net Lines 12(a) through 12(l	)		12(m)	•			
· · · · · · · · · · · · · · · · · · ·							











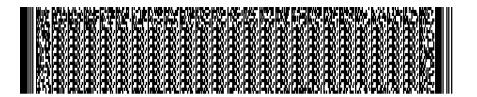
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## **COMBINED BUSINESS PROFITS TAX RETURN**

Business Organization Name					
MACQUARIE UTILITIES INC.					
Taxpayer Identification #	MMDDYYYY			MMD	DYYYY
204988304         For the CALENDAR year 2013           or other taxable period beginning:			and endi	ng:	
NH-1120-WE continued			Roi	ind to the	nearest dollar
13 Adjusted Gross Business Profits (Line 11(e) adjusted by Line 12(m))	13				
14 New Hampshire Apportionment (Form DP-80, Line 5. Express as a decimal to 6 places)			14		
15 New Hampshire Water's Edge Taxable Business Profits (Line 13 multiplied by Line 14)	15				
16 New Hampshire Foreign Dividends Taxable Business Profits (from Schedule II, Line 7)	16				
17 New Hampshire Taxable Business Profits (Line 15 plus Line 16. If negative, enter zero)		17			
18 New Hampshire Business Profits Tax (Line 17 multiplied by 8.5%)		18			
19 (a) BET Credit only - see Form BET Credit Worksheet on BET Return	19(a)				
-OR- (b) Other credit including BET (attach Form DP-160)	·		19(b)		
20 New Hampshire Business Profits Tax Net of Statutory Credits (Line 18 minus Line 19(a) as applicable, cannot be less than zero). Report on BT-Summary, Line 1(b)	or 19(b), 20				

This return must be accompanied by complete and legible copies of the appropriate federal forms and schedules













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This form should be completed if filing a NH-1120-WE or if New Hampshire apportionment is less than 100%

## **BUSINESS PROFITS TAX RETURN ADDITIONAL INFORMATION**

Business Organization Name				
MACQUARIE UTILITIES INC.				
Taxpayer Identification #	MMDDY	YYY	MME	DYYYY
204988304         For the CALENDAR year 201           or other taxable period beginning			and ending:	
YOU ARE REQUIRED TO FILE A BUSINESS PROFITS T THAN \$50,000. DO NOT USE THIS FORM TO				
If the business organization is a corporation the due date of the return is FIFTEENTH DAY OF THE THIRD MONTH FOLLOWING THE END OF THE TAXA PERIOD. If the business organization is not a corporation the due date of the retur the FIFTEENTH DAY OF THE FOURTH MONTH FOLLOWING THE END OF THE TAXA PERIOD.	BLE Princip n is HC	pal Business Activity in New DLDING COMPA	•	
Business locations in New Hampshire - location of factories, sales offices, war	ehouses, etc			
HAMPTON, NH				_
NORTH HAMPTON, NH			2007	Year first NH return filed
			DE	State of Incorporation
City, State and Country where records are located City / Town	State	Country		
BRIDGEPORT	CT	Country		
Business locations outside of New Hampshire			Answer Yes or No	
Check box and attach a list if more space is required		Registered to do business in state	Files returns in state	Apportion sales, payroll and/or property in state
City / Town BRIDGEPORT	State CT	where located?	where located?	where located?
Type of Business OFFICE		7		
City / Town HINGHAM	State MA			
Type of Business				
OFFICE				
City / Town	State			
		[]		
Type of Business				

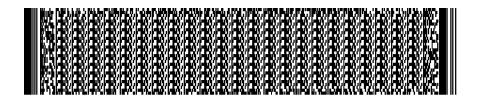






## **BUSINESS PROFITS TAX RETURN ADDITIONAL INFORMATION - continued**

Business Organization Name			
MACOUARIE UTILITIES INC.			
Taxpayer Identification#	MMDDYYYY	MMDDYYYY	
204988304         For the CALENDAR year 2013           or other taxable period beginning:		and ending:	
	MMDDYYYY	MMDDYYYY	
Is the business organization filing its tax return If yes, provid on an IRS approved 52/53 week tax year? Yes XNO the period be		and ends	
Is this business organization affiliated with any other business organization that files busin	ess tax returns with this Department?		
Identify by Name and FEIN		FEIN	
Does the business organization file as part of a unitary group in any other jurisd	liction?		
	YES, provide Business ID 408242	If YES, provide YEAR registered	1889
In which state is the business organization domiciled?:			
Did the business organization have a change in income due to a final adjustm Revenue Service, or another state's taxing authority since its most recent filing	•		
If yes, provide full details. Use additional sheet(s) if necessary.			





New Hampshire Department of **Revenue Administration** 

Business Organizations, as defined by RSA 77-A:1, XIX.

This page must be completed in its entirety as part of the NH-1120-WE. This page identifies the principal New Hampshire business organization, as defined in NH Code of Admin. Rules, Rev 301.24, other members of the Water's Edge Combined Group, as defined in RSA 77-A:1, XV and those affiliates excluded from the group as non-unitary or qualified Overseas



**BUSINESS PROFITS TAX AFFILIATION SCHEDULE** 

Aquarion Water Company of NH

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of 35

MACQUARIE U	ГТГТТЕ	S INC.						
Taxpayer Identification #			040	MMDDYYYY		-	MMDDYYYY	
204988304		or other taxable p	IDAR year <b>2013</b> period beginning:			and ending	:	
lumber & Street Address								
835 MAIN ST	REET							
ddress (continued)								
City / Town				State	Zip Code + 4	(or Canadian P	······································	
BRIDGEPORT				CT	066			
BIGDOBIOIG								
	HOLDING	COMPANY						
New Hampshire	led in the Wa ets for the fo	er's Edge Combined G	Group. Indicate with	an <b>X</b> those me Tax Perio		re nexus with N FEIN	lew Hampshire.	
New Hampshire Business Activity Other members includ Attach additional she	led in the Wa ets for the fo ion	er's Edge Combined G Iowing, if necessary	Group. Indicate with				lew Hampshire. 753216999	
New Hampshire Business Activity Other members includ Attach additional she	led in the Wa ets for the fo ion DINGS LLC	er's Edge Combined G Iowing, if necessary	Group. Indicate with					
New Hampshire Business Activity Other members includ Attach additional she ne of Business Organiza AQUARION HOLI	led in the Wai ets for the fol ion DINGS LLC PANY	er's Edge Combined G lowing, if necessary	Group. Indicate with				753216999	
New Hampshire Business Activity Other members includ Attach additional she me of Business Organiza AQUARION HOLI AQUARION COME	led in the Wai ets for the fol ion DINGS LLC PANY	er's Edge Combined G lowing, if necessary	Group. Indicate with				753216999 060852232	
New Hampshire Business Activity Other members includ Attach additional she me of Business Organiza AQUARION HOLI AQUARION COMH AQUARION WATH	led in the Wai ets for the fol ion DINGS LLC PANY	er's Edge Combined G lowing, if necessary	Group. Indicate with				753216999 060852232 800077570	
New Hampshire Business Activity Other members includ Attach additional she ne of Business Organiza AQUARION HOLI AQUARION COME AQUARION WATE AWC OF CT	led in the Wai ets for the fol ion DINGS LLC PANY	er's Edge Combined G lowing, if necessary	Group. Indicate with				7532169999 060852232 800077570 060272360	
New Hampshire Business Activity	led in the Wai ets for the fol ion DINGS LLC PANY	er's Edge Combined G lowing, if necessary	Group. Indicate with				7532169999 060852232 800077570 060272360 042169260	

Parent Company of this Combined Group FEIN 204988304 MACQUARIE UTILITIES INC.

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Aquarion Water Company of NH

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## **BUSINESS PROFITS TAX AFFILIATION SCHEDULE - continued**

E Name and Federal Employer Identification Numbers of the domestic affiliated business organizations who are excluded from the New Hampshire Water's Edge Combined Group as non-unitary members. Indicate with an X those members who have nexus in New Hampshire.

Name of Business Organization	FEIN	X

Name, location, and Federal Employer Identification Number, if applicable, of the affiliates excluded from the group as qualified Overseas Business F Organizations, as defined by RSA 77-A:1, XIX. Indicate with an X those members who have nexus in New Hampshire.

Name & Location of Business Organization	FEIN	х

## G

**Taxpayer Contact** 

Taxpayer Title

Phone Number



New Hampshire

Department of Revenue Administration





## **BUSINESS PROFITS TAX RETURN - Business Profits Tax Apportionment**

### Business Organization Name

	MACQUARIE UTI	LITIES INC.					
Тах	xpayer Identification #			MMDDYYYY		MM	DDYYYY
	204988304		NDAR year 2013 period beginning:				
	SEE STATEMENT 8		1(a Everyv (Denom	where	New Ha	(b) mpshire erator)	1(c) Sales/Receipts Factor
1	SALES/RECEIPTS FAC	TOR					
1(0	c) Divide 1(b) by 1(a) and m	nultiply by 2		(Exp	press as a decim	nal to 6 places)	
			2(a Everyv (Denom	here New Hampshire		mpshire	2(c) Payroll Factor
2	PAYROLL FACTOR						
2(	c) Divide 2(b) by 2(a)			(1	Express as a decir	nal to 6 places)	
		3(a) Everywhere (Denominator)		×		New H	3(b) łampshire merator)
3	PROPERTY FACTOR	Beginning of Period E	nd of Period			Beginning of Period	d End of Period
	Inventory				Inventory		

Inventory				Inventory			1	
Buildings				Buildings				
Furniture & Fixtures				Furniture & Fixtures				L
Leasehold Improvements				Leasehold Improvements				
Land				Land				
Other Tangible Assets				Other Tangible Assets				
Subtotal				Subtotal				Ì
Average of Subtotals				Average of Subtotals				
Rented Property (annual rate	x 8)			Rented Property (annual rate	e x 8)			
Total EVERYWHERE Property				Total NEW HAMPSHIRE Prop	perty			
3(c) Divide 3(b) total by 3(a)	total			(Expre	ess as a	decimal to 6 places)		
4 TOTAL OF LINES 1(c)	2(c	) and 3(c)				4		ſ

 NEW HAMPSHIRE APPORTIONMENT:
 Line 4 divided by 4 and expressed as a decimal to 6 places.

 If there are only one or two factors with an "Everywhere" denominator, see instructions.
 SEE STATEMEN





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#### NEW HAMPSHIRE NH-1120-WE, PAGE 1 DETAIL

		COMBINED	MACQUARIE UTILITIES INC. & SUBS	ADJUSTMENTS	MACQUARIE UTILITIES INC. AND SUBS 20-4988304
1	US CONSOLIDATED (LINE 28 AS FILED WITH IRS)				
2	LESS OVERSEAS BUSINESS ORGANIZATIONS				
3	LESS NON-UNITARY ENTITIES				
4	ADD CONSOLIDATING ELIMINATIONS				
5	ADD UNITARY ENTITIES, NON-CONSOLIDATING				
6	ELIMINATE INTER-COMPANY INCOME (EXPENSE)				
7	SUBTOTAL (SUM OF LINES 1 THROUGH 6)				
82	A LESS INCOME EXEMPT UNDER FEDERAL LAW				
8	3 ADD RELATED EXPENSES				
9	COMBINED NET INCOME				

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REDACTED Aquarion Water Company of NH DW 14-075 Technical Statement of Troy Dixon Attachment 2 Page 21 of 35

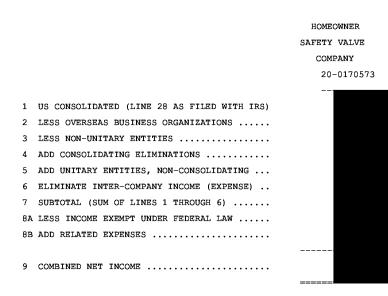
#### NEW HAMPSHIRE NH-1120-WE, PAGE 1 DETAIL

	MACQUARIE UTILITIES INC.	AQUARION HOLDINGS LLC	AQUARION COMPANY	AQUARION WATER COMPANY	AWC OF CT	AWC OF MA	AWC OF NH	AWCAP OF MA
	20-4988304	75-3216999	06-0852232	80-0077570	06-0272360	04-2169260	02-0144390	22-3388372
<ol> <li>US CONSOLIDATED (LINE 28 AS FILED WITH IRS)</li> <li>LESS OVERSEAS BUSINESS ORGANIZATIONS</li> <li>LESS NON-UNITARY ENTITIES</li> <li>ADD CONSOLIDATING ELIMINATIONS</li> <li>ADD UNITARY ENTITIES, NON-CONSOLIDATING</li> <li>ELIMINATE INTER-COMPANY INCOME (EXPENSE)</li> <li>SUBTOTAL (SUM OF LINES 1 THROUGH 6)</li> <li>BADD RELATED EXPENSES</li> </ol>								
9 COMBINED NET INCOME								

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#### NEW HAMPSHIRE NH-1120-WE, PAGE 1 DETAIL



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#### NEW HAMPSHIRE NH-1120-WE, PAGE 2 DETAIL

	COMBINED	MACQUARIE UTILITIES INC. & SUBS	ADJUSTMENTS	MACQUARIE UTILITIES INC. AND SUBS 20-4988304
12 ADDITIONS AND DEDUCTIONS				
A DEDUCT INTEREST AND DIVIDENDS (RSA 77)				
B DEDUCT INTEREST ON DIRECT U.S. OBLIGATIONS				
C COMPENSATION DEDUCTION FOR PERSONAL SERVICES				
D ADD BACK INCOME/FRANCHISE TAXES				
E ADD FEDERAL NON-RECOGNIZED IRS SEC 337 GAIN				
F DEDUCT WAGE ADJUSTMENT (SEC. 280C)				
G DEDUCT FOREIGN DIVIDEND GROSS UP				
H DEDUCT RESEARCH CONTRIBUTION				
I DEDUCT NH NET OPERATING LOSS DEDUCTION				
J ADD INCREASE ON BASIS OF ASSETS				
K ADD QIC HOLDERS' SHARE OF PROFITS				
L DEDUCT ASSISTANCE PAYMENTS (12 USC SEC 1823)				
M NET LINES 12(A) THROUGH 12(L)				
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REDACTED Aquarion Water Company of NH DW 14-075 Technical Statement of Troy Dixon Attachment 2 Page 24 of 35

### NEW HAMPSHIRE NH-1120-WE, PAGE 2 DETAIL

	MACQUARIE UTILITIES INC.	AQUARION HOLDINGS LLC	AQUARION COMPANY	AQUARION WATER COMPANY	AWC OF CT	AWC OF MA	AWC OF NH	AWCAP OF MA
12 ADDITIONS AND DEDUCTIONS	20-4988304	75-3216999	06-0852232	80-0077570	06-0272360	04-2169260	02-0144390	22-3388372
A DEDUCT INTEREST AND DIVIDENDS (RSA 77)	-							
B DEDUCT INTEREST ON DIRECT U.S. OBLIGATIONS								
C COMPENSATION DEDUCTION FOR PERSONAL SERVICES								
D ADD BACK INCOME/FRANCHISE TAXES								
E ADD FEDERAL NON-RECOGNIZED IRS SEC 337 GAIN								
F DEDUCT WAGE ADJUSTMENT (SEC. 280C)								
G DEDUCT FOREIGN DIVIDEND GROSS UP								
I DEDUCT RESEARCH CONTRIBUTION								
I DEDUCT NH NET OPERATING LOSS DEDUCTION								
J ADD INCREASE ON BASIS OF ASSETS								
K ADD QIC HOLDERS' SHARE OF PROFITS								
L DEDUCT ASSISTANCE PAYMENTS (12 USC SEC 1823)								
M NET LINES 12(A) THROUGH 12(L)								Tec
Page 175 of 186								Statement of Troy Dixon Attachment 2 Page 25 of 35
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#### NEW HAMPSHIRE NH-1120-WE, PAGE 2 DETAIL

	HOMEOWNER SAFETY VALVE	
	COMPANY	
	20-0170573	
12 ADDITIONS AND DEDUCTIONS		
A DEDUCT INTEREST AND DIVIDENDS (RSA 77)		
B DEDUCT INTEREST ON DIRECT U.S. OBLIGATIONS		
C COMPENSATION DEDUCTION FOR PERSONAL SERVICES		
D ADD BACK INCOME/FRANCHISE TAXES		
E ADD FEDERAL NON-RECOGNIZED IRS SEC 337 GAIN		
F DEDUCT WAGE ADJUSTMENT (SEC. 280C)		
G DEDUCT FOREIGN DIVIDEND GROSS UP		
H DEDUCT RESEARCH CONTRIBUTION		
I DEDUCT NH NET OPERATING LOSS DEDUCTION		
J ADD INCREASE ON BASIS OF ASSETS		
K ADD QIC HOLDERS' SHARE OF PROFITS		
L DEDUCT ASSISTANCE PAYMENTS (12 USC SEC 1823)		
M NET LINES 12(A) THROUGH 12(L)		Aquarion Wa Technical State
Page 176 of 186		REDACTED Aquarion Water Company of NH DW 14-075 Technical Statement of Troy Dixon Attachment 2 Page 26 of 35

#### NEW HAMPSHIRE COMBINED APPORTIONMENT DETAIL SUMMARY

PROPERTY	COMBINED	MACQUARIE UTILITIES INC. & SUBS	MACQUARIE UTILITIES INC. AND SUBS 20-4988304
TOTAL EVERYWHERE TOTAL NEW HAMPSHIRE			
PROPERTY FACTOR			
PAYROLL			
TOTAL EVERYWHERE TOTAL NEW HAMPSHIRE			
PAYROLL FACTOR			
SALES/RECEIPTS			
TOTAL EVERYWHERE TOTAL NEW HAMPSHIRE			
SALES/RECEIPTS FACTOR			
SALES/RECEIPTS FACTOR X 2			
TOTAL FACTORS			
APPORTIONMENT FACTOR			

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#### NEW HAMPSHIRE COMBINED APPORTIONMENT DETAIL SUMMARY

	MACQUARIE	AQUARION	AQUARION	AQUARION WATER	AWC OF CT	AWC OF MA	AWC OF NH	AWCAP OF MA
	UTILITIES INC.	HOLDINGS LLC	COMPANY	COMPANY				
PROPERTY	20-4988304	75-3216999	06-0852232	80-0077570	06-0272360	04-2169260	02-0144390	22-3388372
TOTAL EVERYWHERE								
TOTAL NEW HAMPSHIRE								
PROPERTY FACTOR								
PAYROLL								
TOTAL EVERYWHERE								
TOTAL NEW HAMPSHIRE								
PAYROLL FACTOR								
SALES/RECEIPTS								
TOTAL EVERYWHERE								
TOTAL NEW HAMPSHIRE								
SALES/RECEIPTS FACTOR								
SALES/RECEIPTS FACTOR X 2								
TOTAL FACTORS								
APPORTIONMENT FACTOR								

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REDACTED Aquarion Water Company of NH DW 14-075 Technical Statement of Troy Dixon Attachment 2 Page 28 of 35

#### NEW HAMPSHIRE COMBINED APPORTIONMENT DETAIL SUMMARY

	HOMEOWNER
	SAFETY VALVE
	COMPANY
PROPERTY	20-0170573
TOTAL EVERYWHERE	
TOTAL NEW HAMPSHIRE	
PROPERTY FACTOR	
PAYROLL	
 TOTAL EVERYWHERE	
TOTAL NEW HAMPSHIRE	
PAYROLL FACTOR	
SALES/RECEIPTS	
TOTAL EVERYWHERE	
TOTAL NEW HAMPSHIRE	
SALES/RECEIPTS FACTOR	
SALES/RECEIPTS FACTOR X 2	
TOTAL FACTORS	
APPORTIONMENT FACTOR	

REDACTED Aquarion Water Company of NH DW 14-075 Technical Statement of Troy Dixon Attachment 2 Page 29 of 35

### NEW HAMPSHIRE COMBINED APPORTIONMENT DETAIL - EVERYWHERE

	COMBINED	MACQUARIE	ADJUSTMENTS	MACQUARIE
		UTILITIES INC.		UTILITIES INC.
PROPERTY FACTOR		& SUBS		AND SUBS
				20-4988304
BEGINNING OF YEAR: INVENTORY				
BUILDINGS				
FURNITURE & FIXTURES				
OTHER TANGIBLE ASSETS				
UTHER TANGEBEE ASSETS				
SUBTOTAL				
SUBTOTAL				
END OF YEAR:				
INVENTORY				
BUILDINGS				
FURNITURE & FIXTURES				
LEASEHOLD IMPROVEMENTS				
OTHER TANGIBLE ASSETS				
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SUBTOTAL				
AVERAGE OF SUBTOTALS				
RENTED PROPERTY (X8)				
TOTAL PROPERTY				
PAYROLL FACTOR				
TOTAL PAYROLL				
SALES FACTOR				
TOTAL SALES				
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### NEW HAMPSHIRE COMBINED APPORTIONMENT DETAIL - EVERYWHERE

	MACQUARIE UTILITIES INC.	AQUARION HOLDINGS LLC	AQUARION COMPANY	AQUARION WATER COMPANY	AWC OF CT	AWC OF MA	AWC OF NH	AWCAP OF MA
OPERTY FACTOR	20-4988304	75-3216999	06-0852232	80-0077570	06-0272360	04-2169260	02-0144390	22-3388372
GINNING OF YEAR:								
VENTORY								
ILDINGS								
RNITURE & FIXTURES								
ASEHOLD IMPROVEMENTS								
HER TANGIBLE ASSETS								
BTOTAL								
D OF YEAR:								
VENTORY								
ILDINGS								
RNITURE & FIXTURES								
ASEHOLD IMPROVEMENTS								
ND								
HER TANGIBLE ASSETS								
BTOTAL								
ERAGE OF SUBTOTALS								
NTED PROPERTY (X8)								
TAL PROPERTY								
YROLL FACTOR								
TAL PAYROLL								
LES FACTOR								
TAL SALES								
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### NEW HAMPSHIRE COMBINED APPORTIONMENT DETAIL - EVERYWHERE

HOMEOWNER SAFETY VALVE PROPERTY FACTOR 		
PROPERTY FACTOR COMPANY		HOMEOWNER
20-0170573 BEGINNING OF YEAR: INVENTORY BUILDINGS FURNITURE & FIXTURES LEASEHOLD IMPROVEMENTS LAND OTHER TANGIBLE ASSETS SUBTOTAL END OF YEAR: INVENTORY BUILDINGS FURNITURE & FIXTURES LEASEHOLD IMPROVEMENTS LAND OTHER TANGIBLE ASSETS SUBTOTAL AVERAGE OF SUBTOTALS RENTED PROPERTY (X8) TOTAL PROPERTY (X8) SALES FACTOR		SAFETY VALVE
BEGINNING OF YEAR: INVENTORY BUILDINGS FURNITURE & FIXTURES LEASEHOLD IMPROVEMENTS LAND OTHER TANGIBLE ASSETS SUBTOTAL END OF YEAR: INVENTORY BUILDINGS FURNITURE & FIXTURES LEASEHOLD IMPROVEMENTS LAND OTHER TANGIBLE ASSETS SUBTOTAL AVERAGE OF SUBTOTALS RENTED PROPERTY (X8) TOTAL PROPERTY PAYROLL FACTOR 	PROPERTY FACTOR	COMPANY
INVENTORY BUILDINGS FURNITURE & FIXTURES LEASEHOLD IMPROVEMENTS LAND OTHER TANGIBLE ASSETS SUBTOTAL END OF YEAR: INVENTORY BUILDINGS FURNITURE & FIXTURES LEASEHOLD IMPROVEMENTS LAND OTHER TANGIBLE ASSETS SUBTOTAL AVERAGE OF SUBTOTALS RENTED PROPERTY (X8) TOTAL PROPERTY SALES FACTOR TOTAL PAYROLL SALES SUBTOTAL SUBTOTAL SUBTOTAL SUBTOTAL SUBTOTAL SUBTOTAL SUBTOTALS		20-0170573
BUILDINGS FURNITURE & FIXTURES LEASEHOLD IMPROVEMENTS LAND OTHER TANGIBLE ASSETS AUBTOTAL AUBTORY BUILDINGS FURNITURE & FIXTURES LEASEHOLD IMPROVEMENTS LAND OTHER TANGIBLE ASSETS AUGUATION AVERAGE OF SUBTOTALS RENTED PROPERTY (X8) AUGUATION AVERAGE OF SUBTOTALS RENTED PROPERTY AUGUATION AUGUATIONAAUNAAUNAAUNAAUNAAUNAAUNAAUNAAUNAAUNAA	BEGINNING OF YEAR:	
FURNITURE & FIXTURES   LEASEHOLD IMPROVEMENTS   LAND   OTHER TANGIBLE ASSETS   SUBTOTAL   END OF YEAR:   INVENTORY   BUILDINGS   FURNITURE & FIXTURES   LEASEHOLD IMPROVEMENTS   LAND   OTHER TANGIBLE ASSETS   SUBTOTAL   AVERAGE OF SUBTOTALS   RENTED PROPERTY (X8)   TOTAL PROPERTY   PAYROLL FACTOR	INVENTORY	
LEASEHOLD IMPROVEMENTS LAND OTHER TANGIBLE ASSETS  SUBTOTAL  END OF YEAR: INVENTORY BUILDINGS FURNITURE & FIXTURES LEASEHOLD IMPROVEMENTS LAND OTHER TANGIBLE ASSETS  SUBTOTAL  AVERAGE OF SUBTOTALS RENTED PROPERTY (X8)  TOTAL PROPERTY (X8)  SALES FACTOR	BUILDINGS	
LAND OTHER TANGIBLE ASSETS  U OTHER TANGIBLE ASSETS  U O U U U U U U U U U U U U U U U U U	FURNITURE & FIXTURES	
OTHER TANGIBLE ASSETS	LEASEHOLD IMPROVEMENTS	
SUBTOTAL  SUBTOTAL  END OF YEAR: INVENTORY BUILDINGS FURNITURE & FIXTURES LEASEHOLD IMPROVEMENTS LAND OTHER TANGIBLE ASSETS  SUBTOTAL  AVERAGE OF SUBTOTALS RENTED PROPERTY (X8)  TOTAL PROPERTY  AVERAGE OF SUBTOTALS RENTED PROPERTY (X8)  TOTAL PROPERTY  SALES FACTOR TOTAL SALES	LAND	
END OF YEAR: INVENTORY BUILDINGS FURNITURE & FIXTURES LEASEHOLD IMPROVEMENTS LAND OTHER TANGIBLE ASSETS SUBTOTAL AVERAGE OF SUBTOTALS RENTED PROPERTY (X8)  TOTAL PROPERTY  TOTAL PROPERTY  TOTAL PAYROLL  TOTAL PAYROLL  TOTAL SALES	OTHER TANGIBLE ASSETS	
END OF YEAR: INVENTORY BUILDINGS FURNITURE & FIXTURES LEASEHOLD IMPROVEMENTS LAND OTHER TANGIBLE ASSETS SUBTOTAL AVERAGE OF SUBTOTALS RENTED PROPERTY (X8)  TOTAL PROPERTY  TOTAL PROPERTY  TOTAL PAYROLL  TOTAL PAYROLL  TOTAL SALES		
INVENTORY BUILDINGS FURNITURE & FIXTURES LEASEHOLD IMPROVEMENTS LAND OTHER TANGIBLE ASSETS SUBTOTAL AVERAGE OF SUBTOTALS RENTED PROPERTY (X8) TOTAL PROPERTY AVERAGE OF SUBTOTALS RENTED PROPERTY AVERAGE OF SUBTOTAL PROPERTY AVERAGE OF SUBTOTALS RENTED PROPERTY AVERAGE OF SUBTOTALS RENTED PROPERTY AVERAGE OF SUBTOTALS RENTED PROPERTY AVERAGE OF SUBTOTALS RENTE OF SUBTOTAL PROPERTY AVERAGE OF SU	SUBTOTAL	
INVENTORY BUILDINGS FURNITURE & FIXTURES LEASEHOLD IMPROVEMENTS LAND OTHER TANGIBLE ASSETS SUBTOTAL AVERAGE OF SUBTOTALS RENTED PROPERTY (X8) TOTAL PROPERTY AVERAGE OF SUBTOTALS RENTED PROPERTY AVERAGE OF SUBTOTAL PROPERTY AVERAGE OF SUBTOTALS RENTED PROPERTY AVERAGE OF SUBTOTALS RENTED PROPERTY AVERAGE OF SUBTOTALS RENTED PROPERTY AVERAGE OF SUBTOTALS RENTE OF SUBTOTAL PROPERTY AVERAGE OF SU		
BUILDINGS FURNITURE & FIXTURES LEASEHOLD IMPROVEMENTS LAND OTHER TANGIBLE ASSETS	END OF YEAR:	
FURNITURE & FIXTURES LEASEHOLD IMPROVEMENTS LAND OTHER TANGIBLE ASSETS	INVENTORY	
LEASEHOLD IMPROVEMENTS LAND OTHER TANGIBLE ASSETS SUBTOTAL AVERAGE OF SUBTOTALS RENTED PROPERTY (X8) TOTAL PROPERTY PAYROLL FACTOR SALES FACTOR TOTAL PAYROLL	BUILDINGS	
LAND OTHER TANGIBLE ASSETS 	FURNITURE & FIXTURES	
OTHER TANGIBLE ASSETS	LEASEHOLD IMPROVEMENTS	
SUBTOTAL SUBTOTALS RENTED PROPERTY (X8) TOTAL PROPERTY PAYROLL FACTOR SALES FACTOR TOTAL PAYROLL SALES	LAND	
AVERAGE OF SUBTOTALS RENTED PROPERTY (X8) TOTAL PROPERTY PAYROLL FACTOR TOTAL PAYROLL SALES FACTOR TOTAL SALES	OTHER TANGIBLE ASSETS	
AVERAGE OF SUBTOTALS RENTED PROPERTY (X8) TOTAL PROPERTY PAYROLL FACTOR TOTAL PAYROLL SALES FACTOR TOTAL SALES		
RENTED PROPERTY (X8) TOTAL PROPERTY PAYROLL FACTOR TOTAL PAYROLL SALES FACTOR TOTAL SALES	SUBTOTAL	
RENTED PROPERTY (X8) TOTAL PROPERTY PAYROLL FACTOR TOTAL PAYROLL SALES FACTOR TOTAL SALES		
TOTAL PROPERTY  PAYROLL FACTOR  TOTAL PAYROLL  SALES FACTOR  TOTAL SALES	AVERAGE OF SUBTOTALS	
PAYROLL FACTOR TOTAL PAYROLL SALES FACTOR TOTAL SALES	RENTED PROPERTY (X8)	
PAYROLL FACTOR TOTAL PAYROLL SALES FACTOR TOTAL SALES		
TOTAL PAYROLL  SALES FACTOR TOTAL SALES	TOTAL PROPERTY	
TOTAL PAYROLL  SALES FACTOR TOTAL SALES		
TOTAL PAYROLL	PAYROLL FACTOR	
SALES FACTOR TOTAL SALES		
TOTAL SALES	TOTAL PAYROLL	
TOTAL SALES		
TOTAL SALES	SALES FACTOR	
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### NEW HAMPSHIRE COMBINED APPORTIONMENT DETAIL - WITHIN NEW HAMPSHIRE

	COMBINED	MACQUARIE UTILITIES INC.	ADJUSTMENTS	MACQUARIE UTILITIES INC.
PROPERTY FACTOR		& SUBS		AND SUBS
				20-4988304
BEGINNING OF YEAR:				
INVENTORY				
BUILDINGS				
FURNITURE & FIXTURES				
LEASEHOLD IMPROVEMENTS				
LAND				
OTHER TANGIBLE ASSETS				
SUBTOTAL				
END OF YEAR:				
INVENTORY				
BUILDINGS				
FURNITURE & FIXTURES				
LEASEHOLD IMPROVEMENTS				
LAND				
OHTER TANGIBLE ASSETS				
SUBTOTAL				
AVERAGE OF SUBTOTALS				
RENTED PROPERTY (X8)				
TOTAL PROPERTY				
PAYROLL FACTOR				
TOTAL PAYROLL				
SALES FACTOR				
TOTAL SALES				
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REDACTED Aquarion Water Company of NH DW 14-075 Technical Statement of Troy Dixon Attachment 2 Page 33 of 35

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### NEW HAMPSHIRE COMBINED APPORTIONMENT DETAIL - WITHIN NEW HAMPSHIRE

	MACQUARIE	AQUARION	AQUARION	AQUARION WATER	AWC OF CT	AWC OF MA	AWC OF NH	AWCAP OF MA
OPERTY FACTOR	UTILITIES INC.	HOLDINGS LLC	COMPANY	COMPANY				
	20-4988304	75-3216999	06-0852232	80-0077570	06-0272360	04-2169260	02-0144390	22-3388372
GINNING OF YEAR:								
VENTORY								
ILDINGS								
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ASEHOLD IMPROVEMENTS								
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HER TANGIBLE ASSETS								
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LES FACTOR								
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### NEW HAMPSHIRE COMBINED APPORTIONMENT DETAIL - WITHIN NEW HAMPSHIRE

	HOMEOWNER	
PROPERTY FACTOR	SAFETY VALVE COMPANY	
	20-0170573	
BEGINNING OF YEAR:		
INVENTORY		
BUILDINGS		
FURNITURE & FIXTURES		
LEASEHOLD IMPROVEMENTS		
LAND		
OTHER TANGIBLE ASSETS		
SUBTOTAL		
END OF YEAR:		
INVENTORY		
BUILDINGS		
FURNITURE & FIXTURES		
LEASEHOLD IMPROVEMENTS		
LAND		
OTHER TANGIBLE ASSETS		
SUBTOTAL		
AVERAGE OF SUBTOTALS		
RENTED PROPERTY (X8)		
TOTAL PROPERTY		
PAYROLL FACTOR		
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TOTAL PAYROLL		, ch
		Technical Statement of Troy Dixon Attachment 2 Page 35 of 35
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TOTAL SALES 꼬		nen
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20-4988304

## AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC. DW 14-075

Aquarion Water Company's Responses to Staff's Data Requests – Set #1

Date Request Received: April 9, 2014 Request No.: Staff 1-4 Date of Response: April 18, 2014 Witness: Troy Dixon

**REQUEST:** Please explain how the \$905,000 indicated in paragraph 3 is calculated.

**RESPONSE:** The \$905,000 consists of AWC-NH's Federal and State tax liabilities for the years 2011, 2012, and 2013. The Federal amounts for this period are \$223,000, \$99,000 and \$393,000 for 2011, 2012, and 2013, respectively. The New Hampshire amounts are \$59,000, \$26,000, and \$105,000 for 2011, 2012, and 2013, respectively.